Index

Index to volumes 185 and 186
January 1998 to December 1998

AUTHORS

Adams, Bradley C.; Galbreath, Susan Coomer; Booker, Jon A.
Sharpen Spreadsheet Skills. October, p. 39.

Albanese, Maria Luzarraga
IRS Focuses on Accounting Methods. (Tax Cases) February, p. 30.

Alexander, Neil
Seven Steps to Judging Life Insurance. July, p. 20.

Andrzejewski, Chet; Luecke, Randall W.
FASB 132: What Companies Must Disclose. September, p. 43.

Antonucci, Yvonne Lederer; Lordi, Frank C.; Tucker, James J. III
The Pros and Cons of IT Outsourcing. June, p. 26.

Arnold, Jerry L.; Holder, William W.
At War—Disclosure of Measurement Uncertainties. December, p. 99.

Baliga, Wayne
Duty and Reliance. (Legal Scene) January, p. 22.
Liability for Acts of Alleged Agent. (Legal Scene) January, p. 22.
Professional Courtesy Claims. (Legal Scene) February, p. 26.
Texas Supreme Court Rules on Tax Statute of Limitations in Malpractice Case. (Legal Scene) April, p. 21.
Liability Under Securities Law. (Legal Scene) May, p. 28.
Court Rules on Importance of GAAP and GAAS. (Legal Scene) June, p. 24.
Postaudit Loss. (Legal Scene) September, p. 19.
Third-Party Beneficiary Claim. (Legal Scene) September, p. 19.
KPMG Peat Marwick Finally Prevails in 1991 Kansas Audit Case. (Legal Scene) October, p. 26.
CPA Sanctioned on Concurring Review. (Legal Scene) December, p. 20.

Banks, George Y.; McConnell, Donald K. Jr.
A Common Peer Review Problem. June, p. 39.

Barker, Robert L.; Stout, Gary R.
Roth IRA Planning. August, p. 59.

Subject Headings in the Index

Auditing
Business/Industry
Compensation/Benefits
Education
Exposure Drafts Outstanding
The Financial Manager
Financial Reporting (includes Financial Accounting)
General Interest
Government
Inside AICPA
International
Investment Outlook
Legal Scene
Letters
Litigation
Management Consulting Services
Marketing
Obituaries
Official Releases
The Online Accountant
Pensions
Personal Financial Planning
Practice Management
Professional Ethics
Professional Issues
Public Relations
Small Business
The Small Practitioner
Smart Stops on the Web
Tax (includes From the Tax Adviser, Tax Briefs, Tax Cases, Tax Matters)
Technology
The Vision Process
Washington Update
WebTrust
Women and Family Issues
Worth Repeating
Year 2000 Issue

Barnett, Andrew H.; Brown, James E.; Fleming, Robert; Read, William J.
The CPA As Fraud-Buster. May, p. 69.

Barr, Annette Schumacher
How to Contract With the U.S. Government. (Marketing Clinic) June, p. 77.

Benson, Martha L.; Glazer, Alan S.; Jaenicke, Henry R.
Coping With NPO Standards—It's Not Difficult. September, p. 67.

Bernstein, Phyllis J.
Fees, Commissions and Other Compensation. January, p. 37.
More About Registered Investment Advisers. January, p. 38.
The Right Licenses and Registrations. October, p. 75.

Blackman, Irving L.
A Solution to Firm Retirement Problems. May, p. 57.

Blum, James D.; Booker, Quinton; Brenner, Vincent C.
Brave New World for the CPA Exam. January, p. 61.

Boma, John C.; Rosenbaum, Michael D.
Keep Executives Happy. February, p. 47.

Booker, Jon A.; Adams, Bradley C.; Galbreath, Susan Coomer
Sharpen Spreadsheet Skills. October, p. 39.

Booker, Jon A.; Galbreath, Susan Coomer
Multimedia: How to Make Your Point. February, p. 57.

Booker, Quinton; Brenner, Vincent C.; Blum, James D.
Brave New World for the CPA Exam. January, p. 61.

Brenner, Vincent C.; Blum, James D.; Booker, Quinton
Brave New World for the CPA Exam. January, p. 61.

Brilloff, Abraham J.
On SAS 85. (Letters) November, p. 103.

Brown, James E.; Fleming, Robert; Read, William J.; Barnett, Andrew H.
The CPA As Fraud-Buster. May, p. 69.

Brown, Milton; Kirtley, Olivia F.
New Regulations for a New World. November, p. 65.

Bryan, Barry J.; Wilson, Arlette C.; Waters, Gary
The Decision on Derivatives. November, p. 24.

Bryant, Jeffrey J.
Making College More Affordable. March, p. 37.

Capin, Gregory B.; Tanenbaum, Joel
How to Report a Joint Activity. August, p. 37.

Carlozzi, Catherine L.
Visionary: The CPA's New Role. January, p. 44.
Grown From the Soil of Hard Necessity. March, p. 66.
Measuring Progress Toward the Vision. May, p. 64.
Learning for the Future. July, p. 42.

Index

Index to volumes 185 and 186
January 1998 to December 1998

AUTHORS

Adams, Bradley C.; Galbreath, Susan Coomer; Booker, Jon A.
Sharpen Spreadsheet Skills. October, p. 39.

Albanese, Maria Luzarraga
IRS Focuses on Accounting Methods. (Tax Cases) February, p. 30.

Alexander, Neil
Seven Steps to Judging Life Insurance. July, p. 20.

Andrzejewski, Chet; Luecke, Randall W.
FASB 132: What Companies Must Disclose. September, p. 43.

Antonucci, Yvonne Lederer; Lordi, Frank C.; Tucker, James J. III
The Pros and Cons of IT Outsourcing. June, p. 26.

Arnold, Jerry L.; Holder, William W.
At War—Disclosure of Measurement Uncertainties. December, p. 99.

Baliga, Wayne
Duty and Reliance. (Legal Scene) January, p. 22.
Liability for Acts of Alleged Agent. (Legal Scene) January, p. 22.
Professional Courtesy Claims. (Legal Scene) February, p. 26.
Texas Supreme Court Rules on Tax Statute of Limitations in Malpractice Case. (Legal Scene) April, p. 21.
Liability Under Securities Law. (Legal Scene) May, p. 28.
Court Rules on Importance of GAAP and GAAS. (Legal Scene) June, p. 24.
Postaudit Loss. (Legal Scene) September, p. 19.
Third-Party Beneficiary Claim. (Legal Scene) September, p. 19.
KPMG Peat Marwick Finally Prevails in 1991 Kansas Audit Case. (Legal Scene) October, p. 26.
CPA Sanctioned on Concurring Review. (Legal Scene) December, p. 20.

Banks, George Y.; McConnell, Donald K. Jr.
A Common Peer Review Problem. June, p. 39.

Barker, Robert L.; Stout, Gary R.
Roth IRA Planning. August, p. 59.

Subject Headings in the Index

Auditing
Business/Industry
Compensation/Benefits
Education
Exposure Drafts Outstanding
The Financial Manager
Financial Reporting (includes Financial Accounting)
General Interest
Government
Inside AICPA
International
Investment Outlook
Legal Scene
Letters
Litigation
Management Consulting Services
Marketing
Obituaries
Official Releases
The Online Accountant
Pensions
Personal Financial Planning
Practice Management
Professional Ethics
Professional Issues
Public Relations
Small Business
The Small Practitioner
Smart Stops on the Web
Tax (includes From the Tax Adviser, Tax Briefs, Tax Cases, Tax Matters)
Technology
The Vision Process
Washington Update
WebTrust
Women and Family Issues
Worth Repeating
Year 2000 Issue

Barnett, Andrew H.; Brown, James E.; Fleming, Robert; Read, William J.
The CPA As Fraud-Buster. May, p. 69.

Barr, Annette Schumacher
How to Contract With the U.S. Government. (Marketing Clinic) June, p. 77.

Benson, Martha L.; Glazer, Alan S.; Jaenicke, Henry R.
Coping With NPO Standards—It's Not Difficult. September, p. 67.

Bernstein, Phyllis J.
Fees, Commissions and Other Compensation. January, p. 37.
More About Registered Investment Advisers. January, p. 38.
The Right Licenses and Registrations. October, p. 75.

Blackman, Irving L.
A Solution to Firm Retirement Problems. May, p. 57.

Blum, James D.; Booker, Quinton; Brenner, Vincent C.
Brave New World for the CPA Exam. January, p. 61.

Boma, John C.; Rosenbaum, Michael D.
Keep Executives Happy. February, p. 47.

Booker, Jon A.; Adams, Bradley C.; Galbreath, Susan Coomer
Sharpen Spreadsheet Skills. October, p. 39.

Booker, Jon A.; Galbreath, Susan Coomer
Multimedia: How to Make Your Point. February, p. 57.

Booker, Quinton; Brenner, Vincent C.; Blum, James D.
Brave New World for the CPA Exam. January, p. 61.

Brenner, Vincent C.; Blum, James D.; Booker, Quinton
Brave New World for the CPA Exam. January, p. 61.

Brilloff, Abraham J.
On SAS 85. (Letters) November, p. 103.

Brown, James E.; Fleming, Robert; Read, William J.; Barnett, Andrew H.
The CPA As Fraud-Buster. May, p. 69.

Brown, Milton; Kirtley, Olivia F.
New Regulations for a New World. November, p. 65.

Bryan, Barry J.; Wilson, Arlette C.; Waters, Gary
The Decision on Derivatives. November, p. 24.

Bryant, Jeffrey J.
Making College More Affordable. March, p. 37.

Capin, Gregory B.; Tanenbaum, Joel
How to Report a Joint Activity. August, p. 37.

Carlozzi, Catherine L.
Visionary: The CPA's New Role. January, p. 44.
Grown From the Soil of Hard Necessity. March, p. 66.
Measuring Progress Toward the Vision. May, p. 64.
Learning for the Future. July, p. 42.

Mapping the Road Ahead. September, p. 62.

Carter, William K.; Maloney, David M.; Van Vranken, M. H.
The Problems of Transfer Pricing. July, p. 37.

Chazen, Charles
100% Testing vs. Sampling. (Letters) October, p. 114.

Chitwood, Patrick R.
Aftertax Mutual Fund Returns. (Investment Outlook) June, p. 83.

Clarfeld, Robert A.
Time-Weighted Returns. (Investment Outlook) February, p. 87.

Clyde, Nita J.
CPE Is Broke; Let's Fix It. December, p. 77.

Courtney, Harley M.; Prachyl, Cheryl L.; Glandon, TerryAnn
Guide to Accounting Software. March, p. 44.

Creighton, Charles V.; Fishman, Alan J.
Do the Right Thing. February, p. 39.

Crowell, Steven J.
Small Business Tax Solutions. January, p. 85.

Cytron, Scott H.
Leading the Class Into the 21st Century. June, p. 56.

Dailey, Michael J.
Franchise Rules You Should Know. September, p. 57.

Dancer, W. Terry; Jones, Glen; Washam, James
Risky Roth IRAs. (Tax Briefs) December, p. 123.

Dancer, W. Terry; Quinn, Tina Steward
Poor Divorce Plans Can Be Costly. (Tax Briefs) August, p. 74.

Danziger, Elizabeth
Communicate Up. February, p. 67.

Debreceny, Roger; Gray, Glen L.
The Electronic Frontier. May, p. 32.

Dennis, Anita
Divesting Clients. (The Small Practitioner) January, p. 77.
Decoding the Standards. (The Financial Manager) February, p. 77.
Tax Time Connections. (The Small Practitioner) February, p. 90.
An International Accent. (The Small Practitioner) March, p. 79.
On the Wave of a New Industry. (The Financial Manager) March, p. 75.
A Healthy Respect for Quality. (The Financial Manager) April, p. 61.
Risks and Rewards in Employee Benefits. (The Small Practitioner) April, p. 57.
How to Make the Most of a Small Firm. (The Small Practitioner) May, p. 93.
Long-Term Success in the Short-Term Employment Market. (The Financial Manager) June, p. 67.
Seven Steps to Success. (The Small Practitioner) June, p. 73.
Take a Load Off. July, p. 27.
The Virtual Multioffice Firm. (The Small Practitioner) July, p. 69.
A Home on the Web. August, p. 29.
Budgeting for Curve Balls. (The Financial Manager) September, p. 89.
Entering the Realm of Investment Services. October, p. 71.
A Good Hire Is Hard to Find. (The Small Practitioner) October, p. 89.
Rethinking Internal Audits. (The Financial Manager) November, p. 93.
Incentives for Growth. (The Small Practitioner) December, p. 107.

Dorfman, Gilbert P.
In Defense of the IRS. (Letters) November, p. 104.

Falony, Brian M.
Be a Go-To Person. October, p. 63.

Figueras, Miguel A.
Who Uses Which Software? (Letters) April, p. 10.

Fiore, Nicholas
Split-Dollar Life Insurance. (From the Tax Adviser) January, p. 30.
Minimizing Risks in Taking On New Clients. (From the Tax Adviser) February, p. 36.
Employer-Provided Employee Meals. (From the Tax Adviser) March, p. 34.
New Rules for Accident and Health Insurance Cafeteria Plans. (From the Tax Adviser) April, p. 74.
Surviving an Employment Tax Audit. (From the Tax Adviser) May, p. 88.
The Tax Matters Partner. (From the Tax Adviser) June, p. 64.
The IRS Problem Resolution Program. (From The Tax Adviser) July, p. 62.
Fixing Late S Elections. (From The Tax Adviser) August, p. 78.
Travel and Tour Activities of Tax-Exempt Organizations. (From The Tax Adviser) September, p. 86.
New CPA-Client Privilege. (From The Tax Adviser) October, p. 22.
New Rules for Employee-Independent Contractor Controversies. (From The Tax Adviser) November, p. 88.
Performance-Based Compensation. (From The Tax Adviser) December, p. 126.

Fishman, Alan J.; Creighton, Charles V.
Do the Right Thing. February, p. 39.

Fleming, Peter D.
Managing Client Assets. January, p. 33.

Fleming, Robert; Read, William J.; Barnett, Andrew H.; Brown, James E.
The CPA As Fraud-Buster. May, p. 69.

Flesher, Tonya K.; Quinn, Tina Steward
1998 Luxury Auto Depreciation Limits. (Tax Briefs) August, p. 74.

Foelster, Mary McKnight; Scott, George A.
Single Audit Overhaul. May, p. 75.

Galbreath, Susan Coomer; Booker, Jon A.
Multimedia: How to Make Your Point. February, p. 57.

Galbreath, Susan Coomer; Booker, Jon A.; Adams, Bradley C.
Sharpen Spreadsheet Skills. October, p. 39.

Geoghan, Paul
Stay Out of Court. September, p. 77.

Gerson, James S.; Gibson, Kim M.
Talking With the Auditor. March, p. 63.

Gibson, Kim M.; Gerson, James S.
Talking With the Auditor. March, p. 63.

Gibson, Kim M.; Pany, Kurt; Smith, Steven H.
Do We Understand Each Other? January, p. 53.

Gibson, Kim M; McEachern, Stephen M.
The Once and Future Auditors. February, p. 63.

Gillman, Edward
Another View of Software. (Letters) September, p. 116.

Glandon, TerryAnn; Courtney, Harley M.; Prachyl, Cheryl L.
Guide to Accounting Software. March, p. 44.

Glazer, Alan S.; Jaenicke, Henry R.; Benson, Martha L.
Coping With NPO Standards—It's Not Difficult. September, p. 67.

Golen, Steven
Communication With Clients. (Checklist) November. p. 10.

Granstaff, Charles A.; Oliver, Joseph R.
Postmortem Estate Planning. July, p. 31.

Gray, Glen L.; Debreceny, Roger
The Electronic Frontier. May, p. 32.

Grimes, Scott E.; Sanchez, Victor; Wiggam, Marilyn K.
Accounting Method Changes. April, p. 65.

Guerriero, Cathleen
Other Explosive Growth Issues. (Letters) May, p. 106.

Haberman, Louise Dratler
Regulatory Reform at NASBA Meeting. (News) February, p. 16.

Haddock, Gerald, W.
A Premium Choice. (Investment Outlook) March, p. 85.

Hall, William; Morse, Charles; Morse, Charles Jr.
A Need for Nonqualified Plans? (Letters) April, p. 86.

INDEX

Healy, Thomas E.
To Compile or Not to Compile. (Letters) May, p. 106.

Helms, Glenn L; Mancino, Jane
The Electronic Auditor. April, p. 45.

Hoffman, Charles
The Tao of Intranets. October, p. 30.

Holder, William W.; Arnold, Jerry L.
At War—Disclosure of Measurement Uncertainties. December, p. 99.

Hollingsworth, Tracy
Deducting Costs of Flights on Corporate Jets. (Tax Briefs) January, p. 29.
Tax Planning and the Tax Shelter Penalty Rules (Tax Briefs) February, p. 33.
Internal-Use Software and the Research Credit. (Tax Briefs) March, p. 31.
IRS Guidance on Environmental Cleanup Projects. (Tax Briefs) April, p. 72.
Refunds for Harbor Maintenance Taxes. (Tax Briefs) June, p. 63.
Nullifying IRS Access to Tax Preparation Software. (Tax Briefs) July, p. 56.
New Pension Plan Self-Correction Programs. (Tax Briefs) August, p. 71.
Court Denies Deductions for "Routine" Costs. (Tax Briefs) October, p. 18.

Hrastar, Tim W.
How to Keep Clients Coming Back. (Marketing Clinic) March, p. 91.

Hudetz, Leo
More About Diversity. (Letters) October, p. 114.

Hunton, James E.
Facts and Fables About Computer Viruses. May, p. 39.

Hunton, James E.; Wier, Benson
Software to Get You Organized. August, p. 50.

Jaenicke, Henry R.; Benson, Martha L.; Glazer, Alan S.
Coping With NPO Standards—It's Not Difficult. September, p. 67.

Jones, Glen; Washam, James; Dancer, W. Terry
Risky Roth IRAs. (Tax Briefs) December, p. 123.

Katz, Colleen
The 15th World Congress of Accountants: Service to the Public Is Primary. (News) March, p. 18.

Kirk, John S.
Judging Software. (Letters) March, p. 10.

Kirtley, Olivia F.; Brown, Milton
New Regulations for a New World. November, p. 65.

Knight, Lee G.; Knight, Ray A.; Schnee, Edward J.
Corporate Spin-offs. June, p. 47.

Knight, Ray A.; Schnee, Edward J.; Knight, Lee G.
Corporate Spin-offs. June, p. 47.

Koreto, Richard J.
The Best Online Investment Sites. January, p. 41.
Ahead of the Curve (The Online Accountant) February, p. 93.
A CPA's Skills, an Agent's Badge. (News) March, p. 16.
The E Team. (The Online Accountant) March, p. 83.
Dollars, Marks and Beer. (Case Study) May, p. 36.
The Virtual Chalkboard. (The Online Accountant) May, p. 97.
WebTrust: A New Approach to E-Commerce. May, p. 38.
A More Perfect Union. (The Online Accountant) July, p. 77.
A Network for the World. (The Online Accountant) August, p. 33.
A WebTrust Experience. (The Online Accountant) October, p. 99.
A Year to Unify. December, p. 74.

Kreie, Jennifer; Pendley, John
Spreadsheet Safety. November, p. 31.

Lacher, John F.
Add Perspective to Spreadsheets. December, p. 91.

Lanza, Richard B.
Take My Manual Audit, Please. June, p. 33.

Lipton, Steven P.
Planning the Office of the Future—Today. December, p. 94.

Lordi, Frank C.; Tucker, James J. III; Antonucci, Yvonne Lederer
The Pros and Cons of IT Outsourcing. June, p. 26.

Louwers, Timothy J.; Pasewark, William R.; Typpo, Eric W.
Silicon Valley Meets Norwalk. August, p. 20.

Luecke, Randall W.; Andrzejewski, Chet
FASB 132: What Companies Must Disclose. September, p. 43.

Luecke, Randall W.; Meeting, David T.
How Companies Report Income. May, p. 45.

Lynch, Michael
Accounting Fees Limited. (Tax Briefs) January, p. 29.
Line Items (Tax Matters) January, p. 98.
Line Items (Tax Matters) February, p. 34.
New Capital Netting Rules (Tax Briefs) February, p. 33.
Line Items. (Tax Matters) March, p. 32.
A New Preparer's Penalty. (Tax Briefs) March, p. 30.
New Interest Abatement Rules. (Tax Briefs) April, p. 70.
Line Items. (Tax Matters) April, p. 71.
Line Items. (Tax Matters) May, p. 82.
Reporting the Sale of a Home (Tax Briefs) May, p. 81.
Improper Rollovers. (Tax Briefs) June, p. 61.
Taxing Employer Securities. (Tax Briefs) July, p. 55.
Line Items. (Tax Matters) August, p. 72.
Unsecured Note Makes Gain Disappear. (Tax Briefs) August, p. 71.
Line Items. (Tax Matters) September, p. 84.
Paid Informers. (Tax Briefs) September, p. 83.
Line Items (Tax Matters) November, p. 84.
Middle-Class Family Falls Victim to AMT. (Tax Briefs) November, p. 84.
Line Items. (Tax Matters) December, p. 124.

Malitz, Phyllis
The Business of Barter. March, p. 72.

Maloney, David M.; Van Vranken, M. H.; Carter, William K.
The Problems of Transfer Pricing. July, p. 37.

Mancino, Jane; Helms, Glenn L.
The Electronic Auditor. April, p. 45.

Martin, Justin
Matchmaker, Matchmaker, Find Me a Bank! November, p. 51.

Mason, Eli
Plain Speaking on Plain Paper. (Letters) March, p. 10.
Questioning Change. (Letters) October, p. 114.

McAllister, John P.
Comprehensive Income Is an International Issue. (Letters) September, p. 116.

McConnell, Donald K. Jr.; Banks, George Y.
A Common Peer Review Problem. June, p. 39.

McDonald, Charles L.; Noll, Daniel
Resolved: Start-Up Costs Are Not Assets. July, p. 65.

McEachern, Stephen M.; Gibson, Kim M.
The Once and Future Auditors. February, p. 63.

McFadden, H. B.
Queries on Diversity. (Letters) July, p. 88.

McNairn, William N.
Queries on Diversity. (Letters) July, p. 88.

Meeting, David T.; Luecke, Randall W.
How Companies Report Income. May, p. 45.

Melancon, Barry C.
The AICPA Image Enhancement Campaign. (Letter From the AICPA President) January, p. 4.
A Path for the Future. (Worth Repeating) February, p. 82.
CPAs in the Global Economy. (Letter From the AICPA President) March, p. 4.
WebTrust Is for All Members. (Letter From the AICPA President) April, p. 4.
Independence in Today's World. (Letter From the AICPA President) June, p. 4.

Financial Planning Is the CPA's Domain. (Letter From the AICPA President) August, p. 4.
Vision Project Update. (Letter From the AICPA President) September, p. 4.
CPE for the New CPA. (Letter From the AICPA President) November, p. 4.
Vision Process in Second Phase. (Letter From the AICPA President) December, p. 4.

Mills, John R.; Yamamura, Jeanne H.
The Power of Cash Flow Ratios. October, p. 53.

Morse, Charles; Morse, Charles Jr.; Hall, William
A Need for Nonqualified Plans? (Letters) April, p. 86.

Morse, Charles Jr.; Hall, William; Morse, Charles
A Need for Nonqualified Plans? (Letters) April, p. 86.

Murphy, Thomas J.
Offers in Compromise and Form 433. (Letters) April, p. 10.

Nassutti, Colette P.
Doing Well by Doing Good. September, p. 51.

Navani, Vinay
Helping IRS May Not Help You. (Tax Cases) January, p. 26.

Newton, Keith
A New Approach to Regulating Small Banks. November, p. 37.

Noll, Daniel
Accounting for Internal-Use Software. September, p. 95.

Noll, Daniel; McDonald, Charles L.
Resolved: Start-Up Costs Are Not Assets. July, p. 65

O'Connor, Tom
Journal Dispenses Medicine. (Letters) September, p. 116.

Oliver, Joseph R.; Granstaff, Charles A.
Postmortem Estate Planning. July, p. 31.

Pany, Kurt; Smith, Steven H.; Gibson, Kim M.
Do We Understand Each Other? January, p. 53.

Pasewark, William R.; Typpo, Eric W.; Louwers, Timothy J.
Silicon Valley Meets Norwalk. August, p. 20.

Pendley, John; Kreie, Jennifer
Spreadsheet Safety. November, p. 31.

Porter, Grover L.
Finds Ethics Rulings' Language Disturbing. (Letters) October, p. 114.

Prachyl, Cheryl L.; Glandon, TerryAnn; Courtney, Harley M.
Guide to Accounting Software. March, p. 44.

Preston, Robert
A Need for Nonqualified Plans? (Letters) April, p. 10.

Quinn, Tina Steward; Dancer, W. Terry
Poor Divorce Planning Can Be Costly. (Tax Briefs) May, p. 83.

Quinn, Tina Steward; Flesher, Tonya K.
1998 Luxury Auto Depreciation Limits. (Tax Briefs) August, p. 74.
Deductibility of Interest Paid to Former Spouse. (Tax Briefs) October, p. 19.

Quinn, Tina Steward; Smith, Keith W.
Some Relief for Worker Classification Disputes. (Tax Briefs) June, p. 62.
Casualty-and-Theft Loss Carrybacks. (Tax Briefs) August, p. 73.

Read, William J.; Barnett, Andrew H.; Brown, James E.; Fleming, Robert
The CPA As Fraud-Buster. May, p. 69.

Romney, Marshall; Spilker, Brian; Worsham, Ron; Zarowin, Stanley
Tax Software Put to the Test. September, p. 22.

Rosenbaum, Michael D.; Boma, John C.
Keep Executives Happy. February, p. 47.

Rowbotham, Brian
Not Shy About "Shyness." (Letters) April, p. 10.

Royal, Weld
Fueling the Future. February, p. 52.
Shifting Harley Into High Gear. April, p. 38.
A New Way to Sell Financial Planning. August, p. 46.

Rudolph, Holly R.; Seay, Robert A.
Plug-In to CPE. November, p. 59.

Sanchez, Victor; Wiggam, Marilyn K.; Grimes, Scott E.
Accounting Method Changes. April, p. 65.

Sandberg, Stanley A.
Truth in Options. (Letters) May, p. 106.

Satava, David; Weber, Jim.
The ABCs of Supervision. February, p. 72.

Schnee, Edward
Disclosure Waives Privilege. (Tax Cases) February, p. 30.
Interest Expense Incurred in Property Settlement Is Deductible. (Tax Cases) April, p. 72.
Deductibility of Home Mortgage Interest. (Tax Cases) May, p. 83.
The Value of an IRS General Counsel Memorandum. (Tax Cases) June, p. 62.
Deductibility of Deficiency Interest. (Tax Cases) July, p. 58.
Sale of Residence by Bankruptcy Estate. (Tax Cases) August, p. 74.
Valuing Closely Held Stock. (Tax Cases) August, p. 76.
Deducting Compensation Paid in Property. (Tax Cases) October, p. 20.
S Corporation Stock Basis Adjustments. (Tax Cases) October, p. 19.
Challenging Excess Compensation. (Tax Cases) December, p. 122.

Schnee, Edward J.; Knight, Lee G.; Knight; Knight, Ray A.
Corporate Spin-offs. June, p. 47.

Scott, George A.; Foelster, Mary McKnight
Single Audit Overhaul. May, p. 75.

Seay, Robert A.; Rudolph, Holly R.
Plug-In to CPE. November, p. 59.

Sheriff, Rebecca L.
The Audit From the Inside. January, p. 49.

Simpson, William E.
Tips for Testifying. (Checklist) September, p. 10.

Smith, Donna; Whitehead, Roy Jr.
Nonresidents Entitled to Deduct Alimony Payments. (Tax Cases) May, p. 84.

Smith, Keith W.; Quinn, Tina Steward
Some Relief for Worker Classification Disputes. (Tax Briefs) June, p. 62.
Casualty-and-Theft Loss Carrybacks. (Tax Briefs) August, p. 73.

Smith, Sandi
Design a Better Web Site. (Checklist) August, p. 18.

Smith, Steven H.; Gibson, Kim M.; Pany, Kurt
Do We Understand Each Other? January, p. 53.

Soled, Jay A.
New Gift Tax Considerations. October, p. 81.

Spalding, Albert D.
Put Your Trust in Trustees. November, p. 69.

Spilker, Brian; Worsham, Ron; Zarowin, Stanley; Romney, Marshall
Tax Software Put to the Test. September, p. 22.

Stout, Gary R.; Barker, Robert L.
Roth IRA Planning. August, p. 59.

Swad, Randy
Breaking Up Is Hard to Do. December, p. 113.

Tanenbaum, Joel; Capin, Gregory B.
How to Report a Joint Activity. August, p. 37.

Thomas, Joyce
The Future—It Is Us. December, p. 23.

Townsend, P. J.
Marketing Clinic. January, p. 83.

Trampe, John
Thriving On Change. April, p. 33.

Tucker, James J. III; Antonucci, Yvonne Lederer; Lordi, Frank C.
The Pros and Cons of IT Outsourcing. June, p. 26.

Typpo, Eric W.; Louwers, Timothy J.; Pasewark, William R.
Silicon Valley Meets Norwalk. August, p. 20.

Van Dame, Lesly
Are They Limiting Their Options? (Letters) October, p. 117.

Van Vranken, M. H.; Carter, William K.; Maloney, David M.
The Problems of Transfer Pricing. July, p. 37.

Washam, James; Dancer, W. Terry; Jones, Glen
Risky Roth IRAs. (Tax Briefs) December, p. 123.

Waters, Gary; Wilson, Arlette C.; Bryan, Barry J.
The Decision on Derivatives. November, p. 24.

Weber, Jim; Satava, David
The ABCs of Supervision. February, p. 72.

Weinstein, Stephen
The Partner Alternative. April, p. 29.

Whitehead, Jr., Roy; Smith, Donna
Nonresidents Entitled to Deduct Alimony Payments. (Tax Cases) May, p. 84.

Wier, Benson; Hunton, James E.
Software to Get You Organized. August, p. 50.

Wiggam, Marilyn K.; Grimes, Scott E.; Sanchez, Victor
Accounting Method Changes. April, p. 65.

Willens, Robert
Demutualization and Tax Deductions. (Tax Briefs) March, p. 32.
Time Is Short for Spin-offs. (Tax Briefs) July, p. 56.

Wilson, Arlette C.; Waters, Gary; Bryan, Barry J.
The Decision on Derivatives. November, p. 24.

Wood, Gary J.
Plain Speaking on Plain Paper. (Letters) March, p. 10.

Worsham, Ron; Zarowin, Stanley; Romney, Marshall; Spilker, Brian
Tax Software Put to the Test. September, p. 22.

Yamamura, Jeanne H.; Mills, John R.
The Power of Cash Flow Ratios. October, p. 53.

Yudkowsky, Chaim
How Good Is Your Computer Insurance? January, p. 71.

Zarowin, Stanley
Accounting Software: The Road Ahead. January, p. 67.
Top Office Technology Tools. April, p. 22.
Move to Windows 98—Or Skip to NT? July, p. 47.

Zarowin, Stanley; Romney, Marshall; Spilker, Brian; Worsham, Ron
Tax Software Put to the Test. September, p. 22.

Zaveral, Frank M.
Supports Taxpayer Confidentiality Legislation. (Letters) October, p. 116.

Zuvich, Douglas P.
The Truth About Customs. April, p. 51.

SUBJECT

Auditing
The Audit From the Inside. Sheriff, Rebecca L. January, p. 49.
Bigger Pieces of the Audit Pie. (By the Numbers) January, p. 20.
Do We Understand Each Other? Gibson, Kim M.; Pany, Kurt; Smith, Steven H. January, p. 53.
Duty and Reliance. (Legal Scene) Baliga, Wayne. January, p. 22.
——
The Once and Future Auditors. Gibson, Kim M; McEachern, Stephen M. February, p. 63.
Reports for Specified Parties. (News) February, p. 23.
——
ASB Finalizes Assurance-Related Statement. (News) March, p. 15.
Regulators Issue Internal Audit Paper. (News) March, p. 15.
Plain Speaking on Plain Paper. (Letters) Mason, Eli and Wood, Gary J. March, p. 10.
Talking With the Auditor. Gibson, Kim M.; Gerson, James S. March, p. 63.
——
ABA Takes Y2K Action. (News) April, p. 18.
The Electronic Auditor. Helms, Glenn L.; Mancino, Jane. April, p. 45.
——
The CPA As Fraud-Buster. Barnett, Andrew H.; Brown, James E.; Fleming, Robert; Read, William J. May, p. 69.
New Dawn for Auditing. (News) May, p. 23.
To Compile or Not to Compile. (Letters) Helms, Thomas E. May, p. 106.
——
A Common Peer Review Problem. McConnell, Donald K. Jr.; Banks, George Y. June, p. 39.
Federal Audit Report Card. (By the Numbers) June, p. 18.
SOP for Insurance Auditors. (News) June, p. 20.
——
SSAE no. 8: The Marketing Issues. (News) July, p. 11.
——
SAS 21 Is Out. (News) August, p. 11.
Y2K and the Going Concern. (News) August, p. 10.
——
100% Testing vs. Sampling. (Letters) Chazen, Charles. October, p. 114.
The Power of Cash Flow Ratios. Mills, John R.; Yamamura, Jeanne H. October, p. 53.
Unified Guidance for Restricted-Use Reports. (News) October, p. 14.
——
Numerology for Accountants. (News) November, p. 15.
On SAS 85. (Letters) Briloff, Abraham J. November, p. 103.
Rethinking Internal Audits. (The Financial Manager) Dennis, Anita. November, p. 93.
——
SEC's Levitt Addresses Illusions. (News) December, p. 12.

Business/Industry
The Audit From the Inside. Sheriff, Rebecca L. January, p. 49.
Compensation Trends and Strategies. (TrendWatch) January, p. 87.
Deducting Costs of Flights on Corporate Jets. (Tax Briefs) Hollingsworth, Tracy. January, p. 29.
Finance Reform Will Pick Up Again Next Year. (News) January, p. 13.
Returning to Work. (Graphic) January, p. 25.
Split-Dollar Life Insurance. (From the Tax Adviser) Fiore, Nicholas. January, p. 30.
——
Acquiring a Taste for Acquisitions. (TrendWatch) February, p. 96.
Banks Earn Big. (Graphic) February, p. 25.
Communicate Up. Danziger, Elizabeth. February, p. 67.
Decoding the Standards. (The Financial Manager) Dennis, Anita. February, p. 77.
Directors' Pay Tied to Corporate Performance. (Graphic) February, p. 19.
Do the Right Thing. Fishman, Alan J.; Creighton, Charles V. February, p. 39.
Environment Book Wins Joint Award. (Inside AICPA) February, p. 98.
Fueling the Future. Royal, Weld. February, p. 52.
How You Pay for Social Welfare. (Graphic) February, p. 33.
It's Who You Know. (Graphic) February, p. 23.
Keep Executives Happy. Boma, John C.; Rosenbaum, Michael D. February, p. 47.
Minimize Performance Evaluation Legal Risks. (Checklist) February, p. 10.
Multimedia: How to Make Your Point. (Technology) Galbreath, Susan Coomer; Booker, Jon A. February, p. 57.
New Skills for a New World. (News) February, p. 19.
The 1998 Paycheck (By the Numbers) February, p. 20.
Plan Reporting Controversy. (News) February, p. 19.
Tax Planning and the Tax Shelter Penalty Rules. (Tax Briefs) Hollingsworth, Tracy. February, p. 33.
——
The Business of Barter. Malitz, Phyllis. March, p. 72.
Companies Look East. (TrendWatch) March, p. 94.
Demutualization and Tax Deductions. (Tax Briefs) Willens, Robert. March, p. 32.

INDEX

Employer-Provided Employee Meals. (From the Tax Adviser) Fiore, Nicholas. March, p. 34.
Guide to Accounting Software. Courtney, Harley M.; Prachyl, Cheryl L.; Glandon, TerryAnn. March, p. 44.
Internal-Use Software and the Research Credit. (Tax Briefs) Hollingsworth, Tracy. March, p. 31.
Internal-Use Software Statement Issued. (News) March, p. 13.
Internet Caveats. (News) March, p. 14.
Let's Be Flexible. (By the Numbers) March, p. 20.
On the Wave of a New Industry. (The Financial Manager) Dennis, Anita. March, p. 75.
A Premium Choice. (Investment Outlook) Haddock, Gerald W. March, p. 85.
Regulators Issue Internal Audit Paper. (News) March, p. 15.
Sizing Up Your Company's 401(k) Plan. (Checklist) March, p. 8.

——

ABA Takes Y2K Action. (News) April, p. 18.
A Need for Nonqualified Plans? (Letters) Preston, Robert. And reply from Hall, William; Morse, Charles; Morse, Charles Jr. April, p. 86.
Give Yourself a Push. (Checklist) April, p. 8.
A Healthy Respect for Quality. (The Financial Manager) Dennis, Anita. April, p. 61.
IRS Guidance on Environmental Cleanup Projects. (Tax Briefs) Hollingsworth, Tracy. April, p. 72.
Pocket Guide for Directors (News) April, p. 19.
Things Are *Not* Tough All Over. (TrendWatch) April, p. 76.
Thriving On Change. Trampe, John. April, p. 33.
The Truth About Customs. Zuvich, Douglas P. April, p. 51.

——

Best-Laid Plans (By the Numbers) May, p. 18.
Facts and Fables About Computer Viruses. Hunton, James E. May, p. 39.
Financial Officers Rake It In. (News) May, p. 20.
Health Care Costs. (TrendWatch) May, p. 100.
Help Your Business Have a Future. (Checklist) May, p. 10.
How Companies Report Income. Luecke, Randall W.; Meeting, David T. May, p. 45.
IASC Tackles Benefits. (News) May, p. 25.
Other Explosive Growth Issues. (Letters) Guerriero, Cathleen. May, p. 106.
Recognize the Software, Recognize the Pitfalls. (News) May, p. 17.
Reporting on Environmental Issues. (News) May, p. 23.
SEC Approves Summary Profiles for Mutual Fund Investors. (News) May, p. 13.
Start-Up Costs Gets Green Light. (News) May, p. 16.
Truth in Options. (Letters) Sandberg, Stanley A. May, p. 106.

——

Checking Vendors for Y2K Compliance. (News) June, p. 16.
Corporate Spin-Offs. Schnee, Edward J.; Knight, Lee G.; Knight, Ray A. June, p. 47.
Employees: Finding Them, Losing Them, Replacing Them. (TrendWatch) June, p. 96.
Long-Term Success in the Short-Term Employment Market. (The Financial Manager) Dennis, Anita. June, p. 67.
The Pros and Cons of IT Outsourcing. Antonucci, Yvonne Lederer; Lordi, Frank C.; Tucker, James J. III. June, p. 26.
Refunds for Harbor Maintenance Taxes. (Tax Briefs) Hollingsworth, Tracy. June, p. 63.
Selecting a Professional Employer Organization. (Checklist) June, p. 12.
Settlement Program a Hit. (Tax Matters) June, p. 61.
Some Relief for Worker Classification Disputes (Tax Briefs) Quinn, Tina Steward; Smith, Keith. June, p. 62.
SOP for Insurance Auditors. (Auditing) June, p. 20.
The Value of an IRS General Counsel Memorandum. (Tax Cases) Schnee, Edward. June, p. 62.

——

Corporate Chairman Honored. (News) July, p. 18.
Credit Union Bill Wins Committee Approval. (News) July, p. 13.
International Rules Streamlined. (News) July, p. 13.
New Independent Contractor Bill. (Tax Matters) July, p. 55.
Postmortem Estate Planning. Oliver, Joseph R.; Granstaff, Charles A. July, p. 31.
The Problems of Transfer Pricing. Carter, William K.; Maloney, David M.; Van Vranken, M. H. July, p. 37.
Taxing Employer Securities. (Tax Briefs) Lynch, Michael. July, p. 55.
Workers' Sick Time Is Down. (TrendWatch) July, p. 80.

——

Business/Industry Again Proves Popular. (News) August, p. 11.
Fixing Late S Elections. (From The Tax Adviser) Fiore, Nicholas. August, p. 78.
How to Report a Joint Activity. Capin, Gregory B.; Tanenbaum, Joel. August, p. 37.
Job Growth Strong. (TrendWatch) August, p. 80.
New Pension Plan Self-Correction Programs. (Tax Briefs) Hollingsworth, Tracy. August, p. 71.
A New Way to Sell Financial Planning. Royal, Weld. August, p. 46.
SAS 21 Is Out. (News) August, p. 11.
Silicon Valley Meets Norwalk. Louwers, Timothy J.; Pasewark, William R.; Typpo, Eric W. August, p. 20.
Y2K and the Going Concern. (News) August, p. 10.

——

Accounting for Internal-Use Software. Noll, Daniel. September, p. 95.
Budgeting for Curve Balls. (The Financial Manager) Dennis, Anita. September, p. 89.
Coping With NPO Standards—It's Not Difficult. Benson, Martha L.; Glazer, Alan S.; Jaenicke, Henry R. September, p. 67.
Do the Big Take Care of the Small? (TrendWatch) September, p. 112.
FASB 132: What Companies Must Disclose. Luecke, Randall W.; Andrzejewski, Chet. September, p. 43.
Franchise Rules You Should Know. Dailey, Michael J. September, p. 57.
Postaudit Loss. (Legal Scene) Baliga, Wayne. September, p. 19.
Statement May Affect Umbrella NPOs. (News) September, p. 18.
Third-Party Beneficiary Claim. (Legal Scene) Baliga, Wayne. September, p. 19.

——

Beyond Salaries. (By the Numbers) October, p. 24.
Court Denies Deductions for "Routine" Costs. (Tax Briefs) Hollingsworth, Tracy. October, p. 18.
Deposit Accounting: Later, Not Sooner. (News) October, p. 13.
How to "Sell" the 401(k) to Employees. (Checklist) October, p. 10.
Location, Location, Location. (TrendWatch) October, p. 108.
The Power of Cash Flow Ratios. Mills, John R., Yamamura, Jeanne H. October, p. 53.
SOP 97-2 May Be Modified. (News) October, p. 13.
The Tao of Intranets. Hoffman, Charles. October, p. 30.
A WebTrust Experience. (The Online Accountant) Koreto, Richard J. October, p. 99.

——

Bon Voyage. (TrendWatch) November, p. 100.
Changes for FASB No. 65. (News) November, p. 16.
The Decision on Derivatives. Wilson, Arlette C.; Waters, Gary; Bryan, Barry J. November, p. 24.
Matchmaker, Matchmaker, Find Me a Bank! Martin, Justin. November, p. 51.
A New Approach to Regulating Small Banks. Newton, Keith. November, p. 37.
Numerology for Accountants. (News) November, p. 15.
On SAS 85. Briloff, Abraham J. November, p. 103.
Rethinking Internal Audits. (The Financial Manager) Dennis, Anita. November, p. 93.

——

The Best Go Virtual. (TrendWatch) December, p. 128.

Compensation/Benefits

Compensation Trends and Strategies. (TrendWatch) January, p. 87.

——

Do the Right Thing. Creighton, Charles V.; Fishman, Alan J. February, p. 39.
It's Who You Know. (Graphic) February, p. 23.
Keep Executives Happy. Boma, John C.; Rosenbaum, Michael D. February, p. 47.

——

Let's Be Flexible. (By the Numbers) March, p. 20.
Long-Term Care Insurance a Good Bet. (Graphic) March, p. 15.
Sizing Up Your Company's 401(k) Plan. (Checklist) March, p. 8.

——

INDEX

A Need for Nonqualified Plans? (Letters) Preston, Robert. And reply from Hall, William; Morse, Charles; Morse, Charles, Jr. April, p. 10.
Risks and Rewards in Employee Benefits. (The Small Practitioner) Dennis, Anita. April, p. 57.
——
A Solution to Firm Retirement Problems. Blackman, Irving L. May, p. 57.

Education
Brave New World for the CPA Exam. Booker, Quinton; Brenner, Vincent C.; Blum, James D. January, p. 61.
Online Network for Students. (News) January, p. 19.
——
A Path for the Future. (Worth Repeating) Melancon, Barry C. February, p. 82.
Room Zoom Revised. (Inside AICPA) February, p. 99.
——
New Tech Training and Products. (Inside AICPA) March, p. 99.
Real-World Seminar Wins Joint Award. (Inside AICPA) March, p. 98.
——
Learn from the Pros. (News) April, p. 19.
——
Leading the Class Into the 21st Century. Cytron, Scott H. June, p. 56.
——
Up-to-the-Minute Tax Education. (Inside AICPA) September, p. 107.
——
Plug-In to CPE. Seay, Robert A.; Rudolph, Holly R. November, p. 59.
Scholarships and More for Women. (News) November, p. 22.
——
CPE Is Broke; Let's Fix It. Clyde, Nita J. December, p. 77.
Literature Award. (News) December, p. 19.

Exposure Drafts Outstanding
January, p. 101.
February, p. 105.
March, p. 104.
April, p. 89.
May, p. 115.
June, p. 101.
July, p. 92.
August, p. 94.
September, p. 126.
October, p. 122.
November, p. 112.
December, p. 144.

The Financial Manager
Decoding the Standards. Dennis, Anita. February, p. 77.
——
On the Wave of a New Industry. Dennis, Anita. March, p. 75.
——
A Healthy Respect for Quality. Dennis, Anita. April, p. 61.
——
Long-Term Success in the Short-Term Employment Market. Dennis, Anita. June, p. 67.
Budgeting for Curve Balls. Dennis, Anita. September, p. 89.
——
Rethinking Internal Audits. Dennis, Anita. November, p. 93.

Financial Reporting
(includes Financial Accounting)
IASC Board Says No to Adopting FASB Financial Instruments Rules; Core Standards Will Be Delayed. (News) January, p. 16.
New Report on Measuring Long-Lived Assets. (News) January, p. 17.
Plain Paper: Gone But Not Forgotten. (News) January, p. 17.
New Titles: Something for Everyone. (Inside AICPA) January, p. 92.
——
Decoding the Standards. (The Financial Manager) Dennis, Anita. February, p. 77.
Materiality Out in Postretirement Statement. (News) February, p. 15.
Senate Takes Steps to Rein in FASB. (News) February, p. 13.
——
Internal-Use Software Statement Issued. (News) March, p. 13.
——
Board Member and Andersen Chief Join FAF. (News) April, p. 20.
Accounting Method Changes. Grimes, Scott E.; Sanchez, Victor; Wiggam, Marilyn K. April, P. 65.
SEC Staff Updates Earnings-Per-Share Guidance. (News) April, p. 14.
——
How Companies Report Income. Luecke, Randall W.; Meeting, David T. May, p. 45.
IASC Tackles Benefits. (News) May, p. 25.
New Interim Reporting Guidance. (News) May, p. 26.
Start-Up Costs Gets Green Light. (News) May, p. 16.
——
Corporate Spin-offs. Schnee, Edward J.; Knight, Lee G.; Knight, Ray A. June, p. 47.
Model Company Goes Online. (News) June, p. 17.
Independent Boards Worldwide. (News) June, p. 20.
Piecemeal Approach to Pensions. (News) June p. 17.
A Silver Anniversary. (News) June, p. 20.
——
Resolved: Start-Up Costs Are Not Assets. McDonald, Charles L.; Noll, Daniel. July, p. 65.
Two New Statements (News) July, p. 18.
——
How to Report a Joint Activity. Capin, Gregory B.; Tanenbaum, Joel. August, p. 37.
——
Accounting for Internal-Use Software. Noll, Daniel. September, p. 95.
Comprehensive Income Is an International Issue. (Letters) McAllister, John P. September, p. 116.
Coping With NPO Standards—It's Not Difficult. Benson, Martha L.; Glazer, Alan S.; Jaenicke, Henry R. September, p. 67.
FASB 132: What Companies Must Disclose. Luecke, Randall W.; Andrzejewski, Chet. September, p. 43.
Statement May Affect Umbrella NPOs. (News) September, p. 18.
——
Deposit Accounting: Later, Not Sooner. (News) October, p. 13.
SOP 97-2 May Be Modified. (News) October, p. 13.
——
Changes for FASB No. 65. (News) November, p. 16.
The Decision on Derivatives. Wilson, Arlette C.; Waters, Gary; Bryan, Barry J. November, p. 24.
——
At War—Disclosure of Measurement Uncertainties. Arnold, Jerry L.; Holder, William W. December, p. 99.
Lights! Camera! AcSEC! (News) December, p. 11.

General Interest
Are You a Team Player? (Graphic) January, p. 14.
Gold for the Golden Years. (Graphic) January, p. 13.
Returning to Work. (Graphic) January, p. 25.
——
Minimize Performance Evaluation Legal Risks. (Checklist) February, p. 10.
More First-Time Investors. (Graphic) February, p. 15.
Plan Reporting Controversy. (News) February, p. 19.
The 1998 Paycheck (By the Numbers) February, p. 20.
——
Working to Live. (Graphic) March, p. 13.
——
Face to Face Still Number 1. (Graphic) April, p. 15.
Give Yourself a Push. (Checklist) April, p. 8.
Having the Write Skills. (Graphic) April, p. 13.
Managed Care Organizations. (Graphic) April, p. 15.
Things Are Not Tough All Over. (Trend-Watch) April, p. 76.
Top 10 Industry Challenges. (Graphic) April, p. 20.
Will Social Security Be Ready When You Need It? (By the Numbers) April, p. 16.
——
Another Try at Reform. (News) May, p. 23.
Best-Laid Plans. (By the Numbers) May, p. 18.
Help Your Business Have a Future. (Checklist) May, p. 10.
In Search of Good CPAs. (Graphic) May, p. 16.
Managing the Distribution. (Graphic) May, p. 14.
More Employees Dress Down. (Graphic) May, p. 23.
The 1999 U.S. Dollar. (Graphic) May, p. 83.
The Profile of Government Growth. (Graphic) May, p. 81.
Small Business Facts. (Graphic) May, p. 13.
With Salaries, It's More of the Same. (Graphic) May, p 23.
——

INDEX

Selecting a Professional Employer Organization. (Checklist) June, p. 12.

——

CFOs Network on the Fairways. (Graphic) July, p. 18.
Home Is Where the Office Is. (Graphic) July, p. 11.
The Office That Isn't. (Checklist) July, p. 8.
What You Need Down for a Start-Up. (Graphic) July, p. 12.

——

Are Firms Plugged In? (By the Numbers) August, p. 12.
Cigarette Excise Taxes. (Graphic) August, p. 71.
Grads Choose Steak Over Sizzle. (Graphic) August, p. 11.
Mind Your Mentor. (Graphic) August, p. 16.
T.G.I.T. (Graphic) August, p. 9.

——

How Am I Doing? (Graphic) September, p. 13.
The Numbers Are Right-Are the Words? (Graphic) September, p. 16.
Solution Provider Wins Award. (News) September, p. 15.
They Really Like Me. (Graphic) September, p. 14.
Tips for Testifying. (Checklist) Simpson, William E. September, p. 10.

——

Beyond Salaries. (By the Numbers) October, p. 24.
Economical Videoconferencing. (The Goods) October, p. 112.
The High Cost of Wedded Bliss. (Graphic) October, p. 20.
How to "Sell" the 401(k) to Employees. (Checklist) October, p. 10.
Increase Your Online Purchasing Power. (The Goods) October, p. 112.
Save a File in a Flash. (The Goods) October, p. 112.
See Files at a Glance. (The Goods) October, p. 112.
Turn Silicon Into Gold. (Graphic) October, p. 13.

——

Communication With Clients. (Checklist) Golen, Steven. November, p. 10.
Machines to Replace People? (Graphic) November, p. 14.
Options for an Investment Practice. (By the Numbers) November, p. 18.
Sweeping Change Seen for Corporate Finance. (Graphic) November, p. 13.

——

Largest Firms Grow. (By the Numbers) December, p. 16.

Government

Finance Reform Will Pick Up Again Next Year. (News) January, p. 13.
New Standard for Deferred Compensation Plans. (News) January, p. 15.

——

GASB Issues Technical Bulletin and Interpretation. (News) February, p. 24.

——

Boost for Performance Reporting. (News) March, p. 25.
A CPA's Skills, an Agent's Badge. (News) March, p. 16.
GAO Says IRS Needs More Financial Status Audit Guidance. (Tax Matters) March, p. 29.
New Federal Government Subcommittee. (News) March, p. 25.

——

Single Audit Overhaul. Foelster, Mary McKnight; Scott, George A. May, p. 75.

——

Federal Audit Report Card (By the Numbers) June, p. 18.
How to Contract With yhe U.S. Government. (Marketing Clinic) Barr, Annette Schumacher. June, p. 77.
Credit Union Bill Wins Committee Approval. (News) July, p. 13.
International Rules Streamlined. (News) July, p. 13.
New Guide Clarifies Investments Accounting. (News) July, p. 19.
New Hierarchy for Federal Government Audits. (News) July, p. 18.
State Government Benefits. (By the Numbers) July, p. 14.

——

How to Report a Joint Activity. Capin, Gregory B.; Tanenbaum, Joel. August, p. 37.
Tech CFO Becomes SEC Chief Accountant. (News) August, p. 9.

——

CPAs Demonstrate in Congress. (News) September, p. 13.
IRS Restructuring Act Includes CPA/Client Privilege. (Tax Matters) September, p. 83.

——

Jackson Wins AICPA Government Award. (News) November, p. 14.
Ms. Smith Goes to Washington. (News) November, p. 13.
Task Force Makes GST Proposal. (Tax Matters) November, p. 81.
Utah CPA Named Taxpayer Advocate (Tax Matters) November, p. 32.

——

A Truly Public Accountant. (News) December, p. 15.

Inside AICPA

CPA Flexible Life Insurance—Low Costs Now Available for Ages 50 to 74. January, p. 90.
Lots of Links. January, p. 92.
New Titles: Something for Everyone. January, p. 92.
State Societies Join in Tech Award. January, p. 91.

——

ABV Is Proving Popular. February, p. 98.
Environment Book Wins Joint Award. February, p. 98.
Room Zoom Revised. February, p. 99.
WebTrust Rolls On. February, p. 98.

——

An Institution at the Institute. March, p. 98.
New Tech Training and Products. March, p. 99.
Real-World Seminar Wins Joint Award. March, p. 98.
A 24-Hour Help Desk. March, p. 98.

——

Affinity Deals on Credit and Computers. April, p. 82.
Familiar Faces at New Positions. April, p. 81.
WebTrust Isn't Just for Stores. April, p. 81.

——

Calling All Members. May, p. 109.
First CPA Comes Home. May, p. 109.
Half Joins Affinity List. May, p. 109.
Investment Adviser Wins PFP Award. May, p. 110.
New Books on All Subjects. May, p. 110.

——

Dial-an-Institute. June, p. 90.
Institute Receives ISO Registration. June, p. 89.
Journal Takes a Giant Step Forward. June, p. 89.
PFSs Move to the Web. June, p. 90.

——

Children at the Institute. July, p. 83.
Ethics Manager Becomes VP. July, p. 83.
Online Kudos. July, p. 83.
Tax Taught on TV. July, p. 83.

——

Educator and Community Volunteer Win Awards. August, p. 85.
Get What's Coming to You. August, p. 87.
Just for Financial Planners. August, p. 85.
Where's the President? August, p. 87.

——

To Las Vegas, With Microsoft. September, p. 107.
Universal Appeal. September, p. 107.
Up-to-the-Minute Tax Education. September, p. 107.

——

AICPA Releases Basic Training CD-ROM. (Inside AICPA) October, p. 104.
Finkston to Fill New Position. (Inside AICPA) October, p. 104.
Kudos for *Room Zoom*. (Inside AICPA) October, p. 104.

——

AICPA and FSA Join Forces. November, p. 108.
Institute Hires New Director. November, p. 108.

——

Correction on GVUL. December, p. 136.
Group B Expands Membership. December, p. 136.
New AICPA Titles. December, p. 135.
New Associate Category. December, p. 135.
Snyder, Pugliese Named Directors. December, p. 135.

International

IASC Board Says No to Adopting FASB Financial Instruments Rules; Core Standards Will Be Delayed. (News) January, p. 16.
New Report on Measuring Long-Lived Assets. (News) January, p. 17.
World Meeting of Accountants Is a Success. (News) January, p. 15.

——

Companies Look East. (TrendWatch) March, p. 94.
CPAs in the Global Economy. (Letter From the AICPA President) Melancon, Barry C. March, p. 4.

The 15th World Congress of Accountants: Service to the Public Is Primary. (News) Katz, Colleen. March, p. 18.
An International Accent. (The Small Practitioner) Dennis, Anita. March, p. 79.
New Paper on Performance Reporting. (News) March, p. 27.
Revised Ethics on Confidentiality and Low-Balling. (News) March, p. 26.
——
The Truth About Customs. Zuvich, Douglas P. April, p. 51.
——
IASC Tackles Benefits. (News) May, p. 25.
New Interim Reporting Guidance. (News) May, p. 26.
Reporting on Environmental Issues. (News) May, p. 23.
——
Independent Boards Worldwide. (News) June, p. 20.
New ED on Government Reporting. (News) June, p. 22.
——
International Rules Streamlined. (News) July, p. 13.
The Problems of Transfer Pricing. Carter, William K.; Maloney, David M.; Van Vranken, M. H. July, p. 37.
Two New Statements. (News) July, p. 18.
——
Comprehensive Income Is an International Issue. (Letters) McAllister, John P. September, p. 116.
——
Finkston to Fill New Position. (Inside AICPA) October, p. 104.
——
Of Rubles and Dollars. (News) December, p. 19.

Investment Outlook

Time-Weighted Returns. Clarfeld, Robert A. February, p. 87.
——
A Premium Choice. Haddock, Gerald, W. March, p. 85.
——
Aftertax Mutual Fund Returns. Chitwood, Patrick. June, p. 83.

Legal Scene

Duty and Reliance. Baliga, Wayne. January, p. 22.
Liability for Acts of Alleged Agent. Baliga, Wayne. January, p. 22.
——
Professional Courtesy Claims. Baliga, Wayne. February, p. 26.
——
Texas Supreme Court Rules on Tax Statute of Limitations in Malpractice Case. Baliga, Wayne. April, p. 21.
——
Liability Under Securities Law. Baliga, Wayne. May, p. 28.
——
Court Rules on Importance of GAAP and GAAS. Baliga, Wayne. June, p. 24.
——
Postaudit Loss. Baliga, Wayne. September, p. 19.
Third-Party Beneficiary Claim. Baliga, Wayne. September, p. 19.
——
KPMG Peat Marwick Finally Prevails in 1991 Kansas Audit Case. Baliga, Wayne. October, p. 26.
——
CPA Sanctioned On Concurring Review. Baliga, Wayne. December, p. 20.

Letters

Judging Software. Kirk, John S. March, p. 10.
Plain Speaking on Plain Paper. Mason, Eli and Wood, Gary J. March, p. 10.
——
A Need for Nonqualified Plans? Hall, William; Morse, Charles; Morse, Charles Jr. April, p. 86.
A Need for Nonqualified Plans? Preston, Robert. April, p. 10.
Not Shy About "Shyness." Rowbotham, Brian. April, p. 10.
Offers in Compromise and Form 433. Murphy, Thomas J. April, p. 10.
Who Uses Which Software? Figueras, Miguel A. April, p. 10.
——
Other Explosive Growth Issues. Guerriero, Cathleen. May, p. 106.
To Compile or Not to Compile. Healy, Thomas E. May, p. 106.
Truth in Options. Sandberg, Stanley A. May, p. 106.
——
Queries on Diversity. McFadden, H. B. and McNairn, William N. July, p. 88.
——
Another View of Software. Gillman, Edward. September, p. 116.
Comprehensive Income Is an International Issue. McAllister, John P. September, p. 116.
Journal Dispenses Medicine. O'Connor, Tom. September, p. 116.
——
Are They Limiting Their Options? Van Dame, Lesly. October, p. 117.
Finds Ethics Rulings' Language Disturbing. Porter, Grover L. October, p. 114.
More About Diversity. Hudetz, Leo. October, p. 114.
100% Testing vs. Sampling. Chazen, Charles. October, p. 114.
Questioning Change. Mason, Eli. October, p. 114.
Supports Taxpayer Confidentiality Legislation. Zaveral, Frank M. October, p. 116.
——
In Defense of the IRS. Dorfman, Gilbert P. November, p. 104.
On SAS 85. Briloff, Abraham J. November, p. 103.

Litigation

Duty and Reliance. (Legal Scene) Baliga, Wayne. January, p. 22.
Liability for Acts of Alleged Agent. (Legal Scene) Baliga, Wayne. January, p. 22.
——
Professional Courtesy Claims. (Legal Scene) Baliga, Wayne. February, p. 26.
——
Texas Supreme Court Rules on Tax Statute of Limitations in Malpractice Case. (Legal Scene) Baliga, Wayne. April, p. 21.
——
Liability Under Securities Law. (Legal Scene) Baliga, Wayne. May, p. 28.
——
Court Rules on Importance of GAAP and GAAS. (Legal Scene) Baliga, Wayne. June, p. 24.
——
Postaudit Loss. (Legal Scene) Baliga, Wayne. September, p. 19.
Stay Out of Court. Geoghan, Paul. September, p. 77.
Third-Party Beneficiary Claim. (Legal Scene) Baliga, Wayne. September, p. 19.
——
KPMG Peat Marwick Finally Prevails in 1991 Kansas Audit Case (Legal Scene) Baliga, Wayne. October, p. 26.
——
CPA Sanctioned on Concurring Review. (Legal Scene) Baliga, Wayne. December, p. 20.

Management Consulting Services

ABV Is Proving Popular. (Inside AICPA) February, p. 98.
——
ABVs Hit the Streets. (News) May, p. 15.
——
The Pros and Cons of IT Outsourcing. Antonucci, Yvonne Lederer; Lordi, Frank C.; Tucker, James J. III. June, p. 26.
——
Franchise Rules You Should Know. Dailey, Michael J. September, p. 57.

Marketing

Marketing Clinic. Townsend, P. J. January, p. 83.
——
How to Keep Clients Coming Back. (Marketing Clinic) Hrastar, Tim W. March, p. 91.
——
How to Contract with the U.S. Government. (Marketing Clinic) Barr, Annette Schumacher. June, p. 77.
——
Be a Go-To Person. Falony, Brian M. October, p. 63.

Obituaries

Philip L. Defliese. (News) January, p. 17.
——
Innovative Educator Joseph A. Silvoso. (News) May, p. 25.
——
Two Former AICPA Chiefs. (News) July, p. 16.
——
Gerald A. Polansky. (News) October, p. 15.
——
Leading Government Accountant Dies. November, p. 98.
Wellington Fund Founder Dies. (News) November, p. 17.

Official Releases

Auditing Interpretations. January, p. 104.
SAS no. 83—*Establishing an Understanding With the Client*. January, p. 103.

INDEX

SSAE no. 7—*Establishing an Understanding With the Client*. January, p. 104.
SOP 97-2—*Software Revenue Recognition*. January, p. 106.
——
Auditing Interpretations. February, p. 110.
Ethics Interpretations and Rulings. February, p. 112.
Revisions to Bylaws and Code of Professional Conduct; Council Implementing Resolutions. February, p. 110.
SAS no. 84—*Communications Between Predecessor and Successor Auditors*. February, p. 107.
SOP 97-3—*Accounting by Insurance and Other Enterprises for Insurance-Related Assessments*. February, p. 114.
——
Auditing Interpretation. March, p. 112.
SAS no. 85—*Management Representations*. March, p. 106.
——
SOP 98-1—*Accounting for the Costs of Computer Software Developed or Obtained for Internal Use*. April, p. 91.
——
Ethics Rulings. May, p. 117.
SOP 98-3—*Audits of States, Local Governments, and Not-for-Profit Organizations Receiving Federal Awards* (summary). May, p. 118.
——
SAS no. 86—*Amendment to SAS no. 72*, Letters for Underwriters and Certain Other Reporting Parties. June, p. 121.
SSAE no. 8—*Management's Discussion and Analysis*. June, p. 103.
——
Auditing Interpretation. July, p. 95.
SOP 98-4, *Deferral of the Effective Date of a Provision of SOP 97-2*, Software Revenue Recognition. July, p. 97.
SOP 98-5, *Reporting on the Costs of Start-Up Activities*. July, p. 99.
SOP 98-6, *Reporting on Management's Assessment Pursuant to the Life Insurance Ethical Market Conduct Program of the Insurance Marketplace Standards Association*. July, p. 102.
——
Auditing Interpretations. August, p. 96.
Attestation Interpretation. August, p. 99.
SOP 98-2, *Accounting for Costs of Activities of Not-for-Profit Organizations and State and Local Governmental Entities That Include Fund Raising*. August, p. 100.
——
FASB Statement no. 132, *Employers' Disclosures about Pensions and Other Postretirement Benefits*. September, p. 129.
GASB Statement no. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. September, p. 133.
——
Auditing Interpretation. October, p. 124.
——
FASB Statement no. 133, *Accounting for Derivative Instruments and Hedging Activities*. November, p. 115.
SAS no. 87, *Restricting the Use of an Auditor's Report*. November, p. 126.
——
Ethics Interpretations and Rulings. December, p. 147.
FASB Statement no. 134, *Accounting for Mortgage-Backed Securities Retained after the Securitization of Mortgage Loans Held for Sale by a Mortgage Banking Enterprise*. December, p. 147.

The Online Accountant

Ahead of the Curve. Koreto, Richard J. February, p. 93.
——
The E Team. Koreto, Richard J. March, p. 83.
——
The Virtual Chalkboard. Koreto, Richard J. May, p. 97.
——
A More Perfect Union. Koreto, Richard J. July, p. 77.
——
A Network for the World. Koreto, Richard J. August, p. 33.
——
A WebTrust Experience. Koreto, Richard J. October, p. 99.

Personal Financial Planning

The Best Online Investment Sites. Koreto, Richard J. January, p. 41.
Fees, Commissions and Other Compensation. Bernstein, Phyllis J. January, p. 37.
Gold for the Golden Years. (Graphic) January, p. 13.
Managing Client Assets. Fleming, Peter D. January, p. 33.
More About Registered Investment Advisers. Bernstein, Phyllis J. January, p. 38.
——
New Loophole for ERISA Practitioners. (News) February, p. 13.
CPAs Get TV Exposure. (News) February, p. 19.
——
Making College More Affordable. Bryant, Jeffrey J. March, p. 37.
A Premium Choice. Haddock, Gerald W. March, p. 85.
——
PFSs Move to the Web. (Inside AICPA) June, p. 90.
——
Postmortem Estate Planning. Oliver, Joseph R.; Granstaff, Charles A. July, p. 31.
Seven Steps to Judging Life Insurance. Alexander, Neil. July, p. 20.
Take a Load Off. Dennis, Anita July, p. 27.
——
Financial Planning Is the CPA's Domain. (Letter From the AICPA President) Melancon, Barry C. August p. 4.
Just for Financial Planners. (Inside AICPA) August, p. 85.
A New Way to Sell Financial Planning. Royal, Weld. August, p. 46.
Roth IRA Planning. Stout, Gary R.; Barker, Robert L. August, p. 59.
Survey Points the Way to Opportunities. (News) August, p. 14.
——
Compensation Clarified. (News) September, p. 16.
The State of PFP. (By the Numbers) September, p. 20.
——
Entering the Realm of Investment Services. Dennis, Anita. October, p. 71.
The Right Licenses and Registrations. Bernstein, Phyllis J. October, p. 75.
——
Put Your Trust in Trustees. Spalding, Albert D. November, p. 69.
——
Breaking Up Is Hard to Do. Swad, Randy. December, p. 113.

Practice Management

The Audit from the Inside. Sheriff, Rebecca L. January, p. 49.
Big Firms Merge; Smaller Ones Ponder. (News) January, p. 14.
Bigger Pieces of the Audit Pie. (By the Numbers) January, p. 20.
Choosing a Successor. (Checklist) January, p. 10.
Divesting Clients. (The Small Practitioner) Dennis, Anita. January, p. 77.
Do We Understand Each Other? Gibson, Kim M.; Pany, Kurt; Smith, Steven H. January, p. 53.
Duty and Reliance. (Legal Scene) Baliga, Wayne. January, p. 22.
Liability for Acts of Alleged Agent. (Legal Scene) Baliga, Wayne. January, p. 22.
Managing Client Assets. Fleming, Peter D. January, p. 33.
Marketing Clinic. Townsend, P.J. January, p. 83.
Minority Issues at Forefront. (News) January, p. 13.
——
The ABCs of Supervision. Satava, David; Weber, Jim. February, p. 72.
CPAs Get TV Exposure. (News) February, p. 19.
Minimize Performance Evaluation Legal Risks. (Checklist) February, p. 10.
Multimedia: How to Make Your Point. Galbreath, Susan Coomer; Booker, Jon A. February, p. 57.
New Capital Netting Rules. (Tax Briefs) February, p. 33.
The 1998 Paycheck. (By the Numbers) February, p. 20.
Professional Courtesy Claims. (Legal Scene) Baliga, Wayne. February, p. 26.
Tax Time Connections. (The Small Practitioner) Dennis, Anita. February, p. 90.
Time-Weighted Returns. (Investment Outlook) Clarfeld, Robert A. February, p. 87.
——
The Business of Barter. Malitz, Phyllis. March, p. 72.
Guide to Accounting Software. Courtney, Harley M., Prachyl, Cheryl L.; Glandon, TerryAnn. March, p. 44.
How to Keep Clients Coming Back. (Marketing Clinic) Hrastar, Tim W. March, p. 91.
An International Accent. (The Small Practitioner) Dennis, Anita. March, p. 79.
A New Preparer's Penalty. (Tax Matters) Lynch, Michael. March, p. 30.
Plain Speaking on Plain Paper. (Letters) Mason, Eli and Wood, Gary J. March, p. 10.
A Premium Choice. (Investment Outlook) Haddock, Gerald W. March, p. 85.
——

The Electronic Auditor. Helms, Glenn L.; Mancino, Jane. April, p. 45.
Give Yourself a Push. (Checklist) April, p. 8.
The Partner Alternative. Weinstein, Stephen. April, p. 29.
Risks and Rewards in Employee Benefits. (The Small Practitioner) Dennis, Anita. April, p. 57.
Not Shy About "Shyness." (Letters) Rowbotham, Brian. April, p. 10.
Texas Supreme Court Rules on Tax Statute of Limitations in Malpractice Case. (Legal Scene) Baliga, Wayne. April, p. 21.
The Truth About Customs. Zuvich, Douglas P. April, p. 51.
When Bigger Is Not Better. (News) April, p. 15.

——

ABVs Hit the Streets. (News) May, p. 15.
The CPA As Fraud-Buster. Barnett, Andrew H.; Brown, James E.; Fleming, Robert; Read, William J. May, p. 69.
Deductibility of Home Mortgage Interest. May, p. 83.
The Electronic Frontier. Gray, Glen L.; Debreceny, Roger. May, p. 32.
Facts and Fables About Computer Viruses. Hunton, James E. May, p. 39.
How Companies Report Income. Luecke, Randall W.; Meeting, David T. May, p. 45.
How to Make the Most of a Small Firm. (The Small Practitioner) Dennis, Anita. May, p. 93.
Liability Under Securities Law. (Legal Scene) Baliga, Wayne. May, p. 28.
New Dawn for Auditing. (News) May, p. 23.
New Interim Reporting Guidance. (News) May, p. 26.
Nonresidents Entitled to Deduct Alimony Payments. (Tax Matters) May, p. 84.
Poor Divorce Planning Can Be Costly. (Tax Matters) May, p. 83.
Reporting the Sale of a Home. (Tax Matters) May, p. 81.
Single Audit Overhaul. Foelster, Mary McKnight; Scott, George A. May, p. 75.
A Solution to Firm Retirement Problems. Blackman, Irving L. May, p. 57.
Start-Up Costs Gets Green Light. (News) May, p. 16.
Surviving an Employment Tax Audit. (From the Tax Adviser) Fiore, Nicholas. May, p. 88.

——

"Alternative" Structures and Government Accountants. (News) June, p. 16.
A Common Peer Review Problem. McConnell, Donald K. Jr.; Banks, George Y. June, p. 39.
Corporate Spin-Offs. Schnee, Edward J.; Knight, Lee G.; Knight, Ray A. June, p. 47.
Court Rules on Importance of GAAP and GAAS. (Legal Scene) Baliga, Wayne. June, p. 24.
How to Contract With the U.S. Government (Marketing Clinic) Barr, Annette Schumacher. June, p. 77.
The Pros and Cons of IT Outsourcing. Antonucci, Yvonne Lederer; Lordi, Frank C.; Tucker, James J. III. June, p. 26.
Seven Steps to Success. (The Small Practitioner) Dennis, Anita. June, p. 73.
SOP for Insurance Auditors. (News) June, p. 20.
Take My Manual Audit, Please. Lanza, Richard B. June, p. 33.
The Office That Isn't. (Checklist) July, p. 8.
Seven Steps to Judging Life Insurance. Alexander, Neil. July, p. 20.
SSAE no. 8: The Marketing Issues. (News) July, p. 11.
Take a Load Off. (The Small Practitioner) Dennis, Anita July, p. 27.
The Virtual Multioffice Firm. (The Small Practitioner) Dennis, Anita. July, p. 69.

——

Are Firms Plugged In? (By the Numbers) August, p. 12.
The CPA as Specialist. (News) August, p. 11.
A Home on the Web. Dennis, Anita. August, p. 29.
ISB Asks for Independence Confirmation. (News) August, p. 16.
A Network for the World. (The Online Accountant) Koreto, Richard J. August, p. 33.
SAS 21 Is Out. (News) August, p. 11.
Silicon Valley Meets Norwalk. Louwers, Timothy J.; Pasewark, William R.; Typpo, Eric W. August, p. 20.
Survey Points the Way to Opportunities. (News) August, p. 14.
Y2K and the Going Concern. (News) August, p. 10.

——

Accounting for Internal-Use Software. Noli, Daniel. September, p. 95.
Compensation Clarified. (News) September, p. 16.
Coping With NPO Standards—It's Not Difficult. Benson, Martha L.; Glazer, Alan S.; Jaenicke, Henry R. September, p. 67.
Doing Well by Doing Good. Nassutti, Colette P. September, p. 51.
FASB 132: What Companies Must Disclose. Luecke, Randall W.; Andrzejewski, Chet. September, p. 43.
Postaudit Loss. (Legal Scene) Baliga, Wayne. September, p. 19.
The State of PFP. (By the Numbers) September, p. 20.
Statement May Affect Umbrella NPOs. (News) September, p. 18.
Stay Out of Court. Geoghan, Paul. September, p. 77.
Tax Software Put to the Test. Romney, Marshall; Spilker, Brian; Worsham, Ron; Zarowin, Stanley. September, p. 22.
Third-Party Beneficiary Claim. (Legal Scene) Baliga, Wayne. September, p. 19.
Tips for Testifying. (Checklist) Simpson, William E. September, p. 10.
To Las Vegas, With Microsoft. (Inside AICPA) September, p. 107.
We've Seen the Future, and It's Florida. (News) September, p. 13.

——

AICPA Releases Basic Training CD-ROM. (Inside AICPA) October, p. 104.
Are They Limiting Their Options? (Letters) Van Dame, Lesly. October, p. 117.
Be a Go-To Person. Falony, Brian M. October, p. 63.
SOP 97-2 May Be Modified. (News) October, p. 13.
Deposit Accounting: Later, Not Sooner. (News) October, p. 13.
Entering the Realm of Investment Services. Dennis, Anita. October, p. 71.
A Good Hire Is Hard to Find. (The Small Practitioner) Dennis, Anita. October, p. 89.
KPMG Peat Marwick Finally Prevails in 1991 Kansas Audit Case. (Legal Scene) Baliga, Wayne. October, p. 26.
New CPA–Client Privilege. (From The Tax Adviser) Fiore, Nicholas. October, p. 22.
100% Testing vs. Sampling. Chazen, (Letters) Charles. October, p. 114.
The Power of Cash Flow Ratios. Mills, John R.; Yamamura, Jeanne H. October, p. 53.
Questioning Change. (Letters) Mason, Eli. October, p. 114.
Sharpen Spreadsheet Skills. Galbreath, Susan Coomer; Booker, Jon A.; Adams, Bradley, C. October, p. 39.
A WebTrust Experience. (The Online Accountant) Koreto, Richard J. October, p. 99.

——

Changes for FASB No. 65. (News) November, p. 16.
Communication With Clients. (Checklist) Golen, Steven. November, p. 10.
The Decision on Derivatives. Wilson, Arlette C.; Waters, Gary; Bryan, Barry J. November, p. 24.
Matchmaker, Matchmaker, Find Me a Bank! Martin, Justin. November, p. 51.
Memoirs of a CPA? (News) November, p. 17.
A New Approach to Regulating Small Banks. Newton, Keith. November, p. 37.
No Surprises in 1999 MAP Poll. (News) November, p. 21.
Numerology for Accountants. (News) November, p. 15.
On SAS 85. (Letters) Briloff, Abraham J. November, p. 103.
Options for an Investment Practice. (By the Numbers) November, p. 18.
Plug-In to CPE. Seay, Robert A.; Rudolph, Holly R. November, p. 59.
Put Your Trust in Trustees. Spalding, Albert D. November, p. 69.
Spreadsheet Safety. Kreie, Jennifer; Pendley, John. November, p. 31.

——

Incentives for Growth. (The Small Practitioner) Dennis, Anita. December, p. 107.

Professional Ethics

"Alternative" Structures and Government Accountants. June, p. 16.

——

Test Your Knowledge of Professional Ethics. September, p. 101.

——

Find Ethics Rulings' Language Disturbing. (Letters) Porter, Grover L. October, p. 114.

Professional Issues

The AICPA Image Enhancement Campaign. (Letter From the AICPA President) Melancon, Barry C. January, p. 4.
Big Firms Merge; Smaller Ones Ponder. (News) January, p. 14.
Minority Issues at Forefront. (News) January, p. 13.

Tax Award for Dedicated Committee Member. (News) January, p. 15.
——
Former SECPS Chairman to ISB Post. (News) February, p. 15.
Fueling the Future. Royal, Weld. February, p. 52.
More First-Time Investors. (Graphic) February, p. 15.
A Path for the Future. (Worth Repeating) Melancon, Barry. February, p. 82.
Regulatory Reform at NASBA Meeting. (News) Haberman, Louise Dratler. February, p. 16.
SEC Fills All Commissioner Positions. (News) February, p. 18.
Sutton Steps Down. (News) February, p. 15.
With Salaries, It's the Same Old Story. (Graphic) February, p. 18.
——
A CPA's Skills, an Agent's Badge. (News) Koreto, Richard J. March, p. 16.
CPAs in the Global Economy (Letter From the AICPA President) Melancon, Barry. March, p. 4.
AICPA Grants Top Honors to Three. (News) March, p. 17.
An Institution at the Institute. (Inside AICPA) March, p. 98.
New Tech Training and Products. (Inside AICPA) March, p. 99.
O'Reilly Recognized for Audit Career. (News) March, p. 17.
Plain Speaking on Plain Paper. (Letters) Mason, Eli and Wood, Gary J. March, p. 10.
A 24-Hour Help Desk. (Inside AICPA) March, p. 98.
——
Miller Stands; Amex Rests. (News) April, p. 15.
WebTrust Is For All Members. (Letter From the AICPA President) Melancon, Barry C. April, p. 4.
When Bigger Is Not Better. (News) April, p. 15.
——
ISB Is Given Power to Do Business. May, p. 14.
——
"Alternative" Structures and Government Accountants. (News) June, p. 16.
Independence in Today's World. (Letter From the AICPA President) Melancon, Barry C. June, p. 4.
New President, Goals for AWSCPA. (News) June, p. 22.
A Silver Anniversary. (News) June, p. 20.
Children at the Institute. (Inside AICPA) July, p. 83.
Corporate Chairman Honored. (News) July, p. 18.
Ethics Manager Becomes VP. (Inside AICPA) July, p. 83.
Learning for the Future. Carlozzi, Catherine L. July, p. 42.
A More Perfect Union. (The Online Accountant) Koreto, Richard J. July, p. 77.
Online Kudos. (Letters) July, p. 83.
Queries on Diversity. (Letters) McFadden, H. B. and McNairn, William N. July, p. 88.
A Talk With Barry Melancon. (News) July, p. 12.
Tax Taught on TV. (Inside AICPA) July, p. 83.
Move to Windows 98—Or Skip to NT? Zarowin, Stanley. July, p. 47.
——
Burton and Burns Honored. (News) August, p. 17.
Business/Industry Again Proves Popular. (News) August, p. 11.
The CPA as Specialist. (News) August, p. 11.
Educator and Community Volunteer Win Awards. (Inside AICPA) August, p. 85.
Financial Planning Is the CPA's Domain. (Letter From the AICPA President) Melancon, Barry C. August, p. 4.
Get What's Coming to You. (Inside AICPA) August, p. 87.
ISB Asks for Independence Confirmation. (News) August, p. 16.
Just for Financial Planners. (Inside AICPA) August, p. 85.
Where's the President? (Inside AICPA) August, p. 87.
——
CPAs Demonstrate in Congress. (News) September, p. 13.
Doing Well by Doing Good. Nassutti, Colette P. September, p. 51.
Mapping the Road Ahead. Carlozzi, Catherine L. September, p. 62.
Postaudit Loss. (Legal Scene) Baliga, Wayne. September, p. 19.
Stay Out of Court. Geoghan, Paul. September, p. 77.
Third-Party Beneficiary Claim. (Legal Scene) Baliga, Wayne. September, p. 19.
Tips for Testifying. (Checklist) Simpson, William E. September, p. 10.
To Las Vegas, With Microsoft. (Inside AICPA) September, p. 107.
Universal Appeal. (Inside AICPA) September, p. 107.
Up-to-the-Minute Tax Education. (Inside AICPA) September, p. 107.
Vision Project Update. (Letter From the AICPA President) Melancon, Barry C. September, p. 4.
We've Seen the Future, and It's Florida. (News) September, p. 13.
——
AICPA Releases Basic Training CD-ROM. (Inside AICPA) October, p. 104.
Finds Ethics Rulings' Language Disturbing. (Letters) Porter, Grover L. October, p. 114.
Finkston to Fill New Position. (Inside AICPA) October, p. 104.
KPMG Peat Marwick Finally Prevails in 1991 Kansas Audit Case. (Legal Scene) Baliga, Wayne. October, p. 26.
Kudos for *Room Zoom*. (Inside AICPA) October, p. 104.
More About Diversity. (Letters) Hudetz, Leo. October, p. 114.
Questioning Change. (Letters) Mason, Eli. October, p. 114.
Texas Turf War Ends Peacefully. (News) October, p. 13.
——
AICPA and FSA Join Forces. (Inside AICPA) November, p. 108.
CPE for the New CPA. (Letter From the AICPA President) Melancon, Barry C. November, p. 4.
Institute Hires New Director. (Inside AICPA) November, p. 108.
Memoirs of a CPA? (News) November, p. 17.
New Regulations for a New World. Kirtley, Olivia F.; Brown, Milton. November, p. 65.
Scholarships and More for Women. (News) November, p. 22.
Standards Authority Honored. (News) November, p. 17.
——
Vision Process in Second Phase (From the AICPA President) Melancon, Barry, p. 4.
A Year to Unify. Koreto, Richard J. December, p. 74.

Small Business

The Audit From the Inside. Sheriff, Rebecca L. January, p. 49.
Small Business Tax Dreams. (Graphic) January, p. 29.
Small Business Tax Solutions. Crowell, Steven J. January, p. 85.
——
Acquiring a Taste for Acquisitions. (Trend-Watch) February, p. 96.
Do the Right Thing. Fishman, Alan J.; Creighton, Charles V. February, p. 39.
The 1998 Paycheck. (By the Numbers) February, p. 20.
What Family Companies Don't Know. (Graphic) February, p. 18.
——
Small Business, Big Presence. (Graphic) March, p. 15.
Postmortem Estate Planning. Oliver, Joseph R.; Granstaff, Charles A. July, p. 31.

The Small Practitioner

Divesting Clients. Dennis, Anita. January, p. 77.
——
Tax Time Connections. Dennis, Anita. February, p. 90.
——
An International Accent. Dennis, Anita. March, p. 79.
——
Risks and Rewards in Employee Benefits. Dennis, Anita. April, p. 57.
——
How to Make the Most of a Small Firm. Dennis, Anita. May, p. 93.
——
Seven Steps to Success. Dennis, Anita. June, p. 73.
——
The Virtual Multioffice Firm. Dennis, Anita. July, p. 69.
——
A Good Hire Is Hard to Find. Dennis, Anita. October, p. 89.
——
Incentives for Growth. Dennis, Anita. December, p. 107.

Smart Stops on the Web

(All Web addresses are preceded by **http://**)
www.businesswire.com, January, p. 16
www.fsforum.com, January, p. 16.
www.geocities.com/WallStreet/3435, January, p. 16.
www.isrplan.org, January, p.16.

www.mindspring.com/~rexmacey, January, p. 16.
www.quickenmortgage.com, January, p. 16.
www.whatis.com, January, p. 16.
——
www.401kforum.com, February, p. 14.
www.401kmax.com, February, p. 14.
www.401knet.com, February, p. 14.
www.fsforum.com, February, p. 14.
www.pbgc.gov, February, p. 14.
www.pension-solutions.com, February, p. 14.
www.seekhelp.com, February, p. 14.
www.taxnews.com, February, p. 14.
www.thomsonrtq.com, February, p. 14.
——
www.answerguy.com, March, p. 14.
www.aracopy.com, March, p. 14.
www.benchin.com, March, p. 14.
www.calcpa.org/townhall, March, p. 14.
www.softmatch.com, March, p. 14.
www.softsearch.com, March, p. 14.
www.softwarecenter.com, March, p. 14.
——
www.compinfo.co.uk/index.htm, April, p. 14.
www.cs.cmu.edu/afs/cs/project/cil/ftp/html/vision.html, April, p. 14.
www.execunet.com, April, p. 14.
www.greenbelt.com/nichols~cpa/, April, p. 14.
www.hswe.com, April, p. 14.
www.inference.com/ifind, April, p. 14.
www.onbusiness.net, April, p. 14.
www.pchelponline.com/, April, p. 14.
pcmech.pair.com, April, p. 14.
www.SelfPromotion.com, April, p. 14.
www.SupportHelp.com, April, p. 14.
——
www.benefitnews.com, May, p. 15.
www.bestsoftware.com, May, p. 15.
www.bls.gov, May, p. 15.
www.census.gov/hhes/www/hlthins.html, May, p. 15.
www.ebri.org, May, p. 15.
www.800insureme.com, May, p. 15.
www.financingsources.com, May, p. 15.
wwww.hiaa.org, May, p. 15.
www.judydiamond.com, May, p. 15.
www.ppcbusiness.com, May, p. 15.
www.quotesmith.com, May, p. 15.
www-sci.lib.uci.edu/~martindale/RefCalculators.html, May, p. 15.
wwww.wftbenefits.com, May, p. 15.
——
www.cybersubmit.com, June, p. 16.
www.edys.com, June, p. 16.
www.nypl.org/research/sibl/index.html, June, p. 16.
www.pdiglobal.com, June, p. 16.
www.tekptnr.com, June, p. 16.
——
www.asec.org, July, p. 13.
www.browserwars.com, July, p. 13.
www.fma.org, July, p. 13.
www.ft.com, July, p. 13.
www.ftc.gov, July, p. 13.
www.inswebpro.com/carriers/nefe/, July, p. 13.
www.rate.net, July, p. 13.
www.treas.gov/usss, July, p. 13.
www.umsl.edu/~eyssell/afs/afspage.html, July, p. 13.
——
www.accountingandbusiness.co.uk, August, p.10.
www.cnet.com, August, p.10.
www.finance.gsa.gov, August, p.10.
www.gobutton.com, August, p.10.
www.iaf.net, August, p.10.
www.isleuth.com, August, p.10.
www.isoc.org, August, p.10.
www.pippmobile.com, August, p.10.
www.rheaivy.com, August, p.10.
www.thomsonrtq.com, August, p.10.
www.tile.net/internet, August, p.10.
www.worldchambers.com, August, p.10.
——
www.civil-liberties.com, September, p. 16.
www.irs.ustreas.gov/prod/bus_info/bus_help.html, September, p. 16.
www.senate.gov, September, p. 16.
www.taxnews.com, September, p. 16.
www.tax.org, September, p. 16.
www.taxsites.com, September, p. 16.
www.willyancey.com, September, p. 16.
——
www.asclu.org, October, p. 14.
www.byte.com, October, p. 14.
www.compinfo.co.uk/index.htm, October, p. 14.
www.ejc.nl, October, p. 14.
www.innergy.com, October, p. 14.
www.intranetjournal.com, October, p. 14.
www.miningco.com, October, p. 14.
www.webpagesthatsuck.com, October, p. 14.
——
www.bizcoach.org, November, p. 16.
elaonline.com, November, p. 16.
www.fdic.org/lawsregs/index.html, November, p. 16.
www.ffhsl.com, November, p. 16.
www.hg.org/banking.html, November, p. 16.
www.law.cornell.edu, November, p. 16.
misc.invest.financial-plan, November, p. 16.
pages.prodigy.com/cybercpa, November, p. 16.
www.sec.gov/consumer/plaine.htm, November, p. 16.
——
www.culturevulture.com, December, p. 14.
www.hotelguide.com, December, p. 14.
www.itaudit.org, December, p. 14.
www.metronetworks.com, December, p. 14.
www.morningstar.net, December, p. 14.
www.savvydiner.com, December, p. 14.
www.smartraveler.com, December, p. 14.
www.ultranet.com/~mes/bt_links.htm, December, p. 14.

Tax

(includes Corporate Tax, From The Tax Adviser, Tax Briefs, Tax Cases, Tax Matters)

Accounting Fees Limited. (Tax Briefs) Lynch, Michael. January, p. 29.
Adjustments for 1998. (Tax Matters) January, p. 26.
Aftertax Mutual Fund Returns. (Investment Outlook) Chitwood, Patrick. January, p. 83.
Deducting Costs of Flights on Corporate Jets. (Tax Briefs) Hollingsworth, Tracy. January, p. 29.
Helping IRS May Not Help You. (Tax Cases) Navani, Vinay. January, p. 26.
House Passes IRS Reform Bill; Senate Expected to Vote Soon. (Tax Matters) January, p. 25.
IRS Technology Updates. (Tax Matters) January, p. 26.
Line Items. (Tax Matters) January, p. 98.
Rossotti Vows to Improve IRS. (Tax Matters) January. p. 25.
Small Busi..ess Tax Dreams (Graphic) January, p. 29.
Small Business Tax Solutions. Crowell, Steven J. January, p. 85.
Split-Dollar Life Insurance. (From the Tax Adviser) Fiore, Nicholas. January, p. 30.
Tax Award for Dedicated Committee Member. (News) January, p. 15.
Tax Files. (Tax Matters) January, p. 27.
——
Disclosure Waives Privilege. (Tax Cases) Schnee, Edward. February, p. 30.
Give Us 1937 Rates! (Graphic) February, p. 29.
How You Pay for Social Welfare (Graphic) February, p. 33.
IRS Focuses on Accounting Methods. (Tax Matters) Albanese, Maria Luzarraga. February, p. 30.
Line Items. (Tax Briefs) Lynch, Michael. February, p. 34.
Minimizing Risks in Taking On New Clients. (From the Tax Adviser) Fiore, Nicholas. February, p. 36.
New Capital Netting Rules. (Tax Briefs) Lynch, Michael. February, p. 33.
New IRS Seizure Procedures. (Tax Matters) February p. 29.
Researching Burden of Proof Proposals. (Tax Matters) February, p. 29.
Sharing the Tax Burden. (Graphic) February, p. 30.
Tax Files. (Tax Matters) February, p. 31.
Tax Planning and the Tax Shelter Penalty Rules. (Tax Briefs) Hollingsworth, Tracy. February, p. 33.
Tax Time Connections. (The Small Practitioner) Dennis, Anita. February, p. 90.
——
Burdens by State. (Graphic) March, p. 29.
Demutualization and Tax Deductions. (Tax Briefs) Willens, Robert. March, p. 32.
Employer-Provided Employee Meals. (From the Tax Adviser) Fiore, Nicholas. March, p. 34.
GAO Says IRS Needs More Financial Status Audit Guidance. (Tax Matters) March, p. 29.
Internal-Use Software and the Research Credit. (Tax Briefs) Hollingsworth, Tracy. March, p. 31.
Line Items. (Tax Matters) Lynch, Michael. March, p. 32.
Making College More Affordable. Bryant, Jeffrey J. March, p. 37.
A New Preparer's Penalty. (Tax Briefs) Lynch, Michael. March, p. 30.
1998 Guidelines for Understatements. (Tax Matters) March, p. 29.

Tax Breaks for Ambitious Companies. (Graphic) March, p. 31.
——
Accounting Method Changes. Grimes, Scott E.; Sanchez, Victor; Wiggam, Marilyn K. April, p. 65.
Congress Looks for Ways to Fix the AMT. (Tax Matters) April, p. 69.
An End to Marriage Penalty? (Tax Matters) April, p. 69.
Interest Expense Incurred in Property Settlement Is Deductible. (Tax Cases) Schnee, Edward. April, p. 72.
IRS Guidance on Environmental Cleanup Projects. (Tax Briefs) Hollingsworth, Tracy. April, p. 72.
Line Items. (Tax Matters) Lynch, Michael. April, p. 71.
New Interest Abatement Rules. (Tax Briefs) Lynch, Michael. April, p. 70.
New Rules for Accident and Health Insurance Cafeteria Plans. (From the Tax Adviser) Fiore, Nicholas. April, p. 74.
Offers in Compromise and Form 433. (Letters) Murphy, Thomas J. April, p. 10.
Rossotti Proposes New IRS Structure. (Tax Matters) April, p. 69.
Saving With MSAs. (Graphic) April, p. 70.
Texas Supreme Court Rules on Tax Statute of Limitations in Malpractice Case. (Legal Scene) Baliga, Wayne. April, p. 21.
Treasury, Rossotti to Address Taxpayer Rights Violations. (Tax Matters) April, p. 70.
——
Deductibility of Home Mortgage Interest. (Tax Cases) Schnee, Edward. May, p. 83.
Internet Bill Gets White House Thumbs Up. (Tax Matters) May, p. 81.
Line Items. (Tax Matters) Lynch, Michael. May, p. 82.
New FICA Guide for Government Employers. (Tax Matters) May, p. 81.
The 1999 U.S. Dollar. (Graphic) May, p. 83.
Nonresidents Entitled to Deduct Alimony Payments. (Tax Cases) Whitehead, Roy. Jr.; Smith, Donna, May, p. 84.
Poor Divorce Planning Can Be Costly. (Tax Briefs) Quinn, Tina Steward; Dancer, W. Terry. May, p. 83.
The Profile of Government Growth. (Graphic) May, p. 81.
Reporting the Sale of a Home. (Tax Briefs) Lynch, Michael. May, p. 81.
Surviving an Employment Tax Audit. (From the Tax Adviser) Fiore, Nicholas. May, p. 88.
——
Corporate Spin-Offs. Schnee, Edward J.; Knight, Lee G.; Knight, Ray A. June, p. 47.
Improper Rollovers. (Tax Briefs) Lynch, Michael. June, p. 61.
More Time for Electronic Filers. (Tax Matters) June, p. 61.
Refunds for Harbor Maintenance Taxes. (Tax Briefs) Hollingsworth, Tracy. June, p. 63.
Settlement Program a Hit. (Tax Matters) June, p. 61.
Some Relief for Worker Classification Disputes. (Tax Briefs) Quinn, Tina Steward; Smith, Keith. June, p. 62.
The Tax Matters Partner. (From the Tax Adviser) Fiore, Nicholas. June, p. 64.
The Value of an IRS General Counsel Memorandum. (Tax Cases) Schnee, Edward J. June, p. 62.
——
Deductibility of Deficiency Interest. (Tax Cases) Schnee, Edward. July, p. 58.
The IRS Problem Resolution Program. (From The Tax Adviser) Fiore, Nicholas July, p. 62.
Line Items. (Tax Matters) July, p. 58.
New Independent Contractor Bill. (Tax Matters) July, p. 55.
Nullifying IRS Access to Tax Preparation Software. (Tax Briefs) Hollingsworth, Tracy. July, p. 56.
Postmortem Estate Planning. Oliver, Joseph R.; Granstaff, Charles A. July, p. 31.
The Problems of Transfer Pricing. Carter, William K.; Maloney, David M.; Van Vranken, M. H. July, p. 37.
Taxing Employer Securities. (Tax Briefs) Lynch, Michael. July, p. 55.
Taxing Pollution and Hydropower. (Graphic) July, p. 55.
Taxpayers Want Confidentiality. (Graphic) July, p. 56.
Tax Taught on TV. (Inside AICPA) July, p. 83.
Time Is Short for Spin-offs. (Tax Briefs) Willens, Robert. July, p. 56.
We'll Take More Taxes. (Graphic) July, p. 56.
——
Casualty-and-Theft Loss Carrybacks. (Tax Briefs) Quinn, Tina Steward; Smith, Keith W. August, p. 73.
Fixing Late S Elections. (From The Tax Adviser) Fiore, Nicholas. August, p. 78.
Line Items. (Tax Matters) Lynch, Michael. August, p. 72.
New Pension Plan Self-Correction Programs. (Tax Briefs) Hollingsworth, Tracy. August, p. 71.
1998 Luxury Auto Depreciation Limits. (Tax Briefs) Quinn, Tina Steward; Flesher, Tonya K. August, p. 74.
Roth IRA Planning. Stout, Gary R.; Barker, Robert L. August, p. 59.
Sale of Residence by Bankruptcy Estate. (Tax Cases) Schnee, Edward. August, p. 74.
Unsecured Note Makes Gain Disappear. (Tax Briefs) Lynch, Michael. August, p. 71.
Valuing Closely Held Stock. (Tax Cases) Schnee, Edward. August, p. 76.
——
IRS Restructuring Act Includes CPA/Client Privilege. (Tax Matters) September, p. 83.
Line Items. (Tax Matters) Lynch, Michael. September, p. 84.
Paid Informers. (Tax Briefs) Lynch, Michael. September, p. 83.
Tax Revenues Climb. (Graphic) September, p. 83.
Tax Software Put to the Test. Romney, Marshall; Spilker, Brian; Worsham, Ron; Zarowin, Stanley. September, p. 22.
Travel and Tour Activities of Tax-Exempt Organizations. (From The Tax Adviser) Fiore, Nicholas. September, p. 86.
——
Court Denies Deductions for "Routine" Costs. (Tax Briefs) Hollingsworth, Tracy. October, p. 18.
Deductibility of Interest Paid to Former Spouse. (Tax Briefs) Quinn, Tina Steward. October, p. 19.
Deducting Compensation Paid in Property. (Tax Cases) Schnee, Edward. October, p. 20.
IRS Reform a Victory for Taxpayers. (Tax Matters) October, p. 16.
Mares Touts Tax Simplification (Tax Matters) October, p. 17.
Miami CPA Serves on IRS Panel. (Tax Matters) October, p. 18.
New CPA-Client Privilege. (From The Tax Adviser) Fiore, Nicholas. October, p. 22.
New Gift Tax Considerations. Soled, Jay A. October, p. 81.
S Corporation Stock Basis Adjustments. (Tax Cases) Schnee, Edward. October, p. 19.
Supports Taxpayer Confidentiality Legislation. (Letters) Zaveral, Frank M. October, p. 116.
——
Deferred Like-Kind Exchanges. (Tax Cases) November, p. 82.
Growing by Leaps and Bounds. (Graphic) November, p. 81.
In Defense of the IRS. (Letters) Dorfman, Gilbert P. November, p. 104.
Line Items. (Tax Matters) Lynch, Michael. November, p. 84.
Middle-Class Family Falls Victim to AMT. (Tax Briefs) Lynch, Michael. November, p. 84.
New Rules for Employee-Independent Contractor Controversies. (From The Tax Adviser) Fiore, Nicholas. November, p. 88.
Rossotti Appoints New IRS Team. (Tax Matters) November, p. 82.
Task Force Makes GST Proposal. (Tax Matters) November, p. 81.
Utah CPA Named Taxpayer Advocate. (Tax Matters) November, p. 82.
——
Breaking Up Is Hard to Do. Swad, Randy. December, p. 113.
Challenging Excess Compensation. (Tax Cases) Schnee, Edward. December, p. 122.
Charge It! (Tax Matters) December, p. 121.
Line Items. (Tax Matters) Lynch, Michael. December, p. 124.
On a New Mission. (Tax Matters) December, p. 122.
Risky Roth IRAs. (Tax Briefs) Dancer, W. Terry; Jones, Glen; Washam, James. December, p. 123.
Performance-Based Compensation. (From The Tax Adviser) Fiore, Nicholas. December, p. 126.

Technology

Accounting Software: The Road Ahead. Zarowin, Stanley. January, p. 67.
The Best Online Investment Sites. Koreto, Richard J. January, p. 41.
Brave New World for the CPA Exam. Booker, Quinton; Brenner, Vincent C.; Blum, James D. January, p. 61.
Dictating to the Computer. (The Goods) January, p. 96.
How Good Is Your Computer Insurance? Yudkowsky, Chaim. January, p. 71.
Lots of Links. (Inside AICPA) January, p. 92.

Reduce the Risk of Laptop Theft. (The Goods) January, p. 96.
A Service Station for Your Computer. (The Goods) January, p. 96.
Smart Stops on the Web. (News) January, p. 16.
State Societies Join in Tech Award. (Inside AICPA) January, p. 91.
——
Ahead of the Curve. (The Online Accountant) Koreto, Richard J. February, p. 93.
Communicate Up. Danziger, Elizabeth. February, p. 67.
Multimedia: How to Make Your Point. Booker, Jon A.; Galbreath, Susan Coomer. February, p. 57.
Room Zoom Revised. (Inside AICPA) February, p. 99.
Smart Stops on the Web. (News) February, p. 14.
Top 10 Technologies Stress Communications. (News) February, p. 22.
WebTrust Rolls On. (Inside AICPA) February, p. 98.
——
A Custom Calculator for Your Computer. (The Goods) March, p. 96.
An Electronic Receptionist. (The Goods) March, p. 96.
Another Electronic Receptionist. (The Goods) March, p. 96.
The E Team. (The Online Accountant) Koreto, Richard J. March, p. 83.
Guide to Accounting Software. Courtney, Harley M; Prachyl, Cheryl L.; Glandon, TerryAnn. March, p. 44.
Internet Caveats. (News) March, p. 14.
Judging Software. (Letters) Kirk, John S. March, p. 10.
An On-Screen Magnifying Lens. (The Goods) March, p. 96.
SEC Urges Year 2000 Disclosure. (News) March, p. 13.
Smart Stops on the Web. (News) March, p. 14.
A 24-Hour Help Desk. (Inside AICPA) March, p. 98.
——
"Dot Com" Monopoly to End. (News) April, p. 20.
The Electronic Auditor. Helms, Glenn L; Mancino, Jane. April, p. 45.
Smart Stops on the Web. (News) April, p. 14.
Top Office Technology Tools. Zarowin, Stanley. April, p. 22.
Who Uses Which Software? (Letters) Figueras, Miguel A. April, p. 10.
——
Advanced Features Make E-Mail Management Easy. (The Goods) May, p. 107.
The Electronic Frontier. Gray, Glen L.; Debreceny, Roger. May, p. 32.
Facts and Fables About Computer Viruses. Hunton, James E. May, p. 39.
Paperless Office Now Includes an Inkless Pen. (The Goods) May, p. 107.
Remote E-Mail Access. (The Goods) May, p. 107.
A Simpler Personal Information Manager. (The Goods) May, p. 107.
Smart Stops on the Web. (News) May, p. 15.
The Virtual Chalkboard. (The Online Accountant) Koreto, Richard J. May, p. 97.
WebTrust: A New Approach to E-Commerce. Koreto, Richard J. May, p. 38
——
Journal Takes a Great Step Forward. (Inside AICPA) June, p. 89.
Leading the Class Into the 21st Century. Cytron, Scott H. June, p. 56.
Model Company Goes Online. (News) June, p. 17.
More Time for Electronic Filers. (Tax Matters) June, p. 61.
PFSs Move to the Web. (Inside AICPA) June, p. 90.
The Pros and Cons of IT Outsourcing. Antonucci, Yvonne Lederer; Lordi, Frank C.; Tucker, James J. III. June, p. 26
Smart Stops on the Web. (News) June, p. 16.
Take My Manual Audit, Please. Lanza, Richard B. June, p. 33.
——
A More Perfect Union. Koreto, Richard J. July, p. 77.
Nullifying IRS Access to Tax Preparation Software. (Tax Briefs) Hollingsworth, Tracy. July, p. 56.
The Office That Isn't. (Checklist) July, p. 8.
Online Kudos. (Inside AICPA) July, p. 83.
Plugged In at the Top. (Graphic) July, p. 16.
Smart Stops on the Web. (News) July, p. 13.
Move to Windows 98—Or Skip to NT? Zarowin, Stanley. July, p. 47.
The Virtual Multioffice Firm. (The Small Practitioner) Dennis, Anita. July, p. 69.
——
Are Firms Plugged In? (By the Numbers) August, p. 12.
Design a Better Web Site. (Checklist) Smith, Sandi. August, p. 18.
Get What's Coming to You. (Inside AICPA) August, p. 87.
A Home on the Web. Dennis, Anita. August, p. 29.
Just for Financial Planners. (Inside AICPA) August, p. 85.
A Network for the World. (The Online Accountant) Koreto, Richard J. August, p. 33.
Silicon Valley Meets Norwalk. Louwers, Timothy J.; Pasewark, William R.; Typpo, Eric W. August, p. 20.
Smart Stops on the Web. (News) August, p. 10.
Software to Get You Organized. Wier, Benson; Hunton, James E. August, p. 50.
——
Alternative to Traditional Voice Mail. (The Goods) September, p. 114.
Another View of Software. (Letters) Gillman, Edward. September, p. 116.
Easy Number-Cruncher. (The Goods) September, p. 114.
An Electronic Office Manager. (The Goods) September, p. 114.
Is It Time for a Check-Up? (The Goods) September, p. 114.
Journal Dispenses Medicine. (Letters) O'Connor, Tom. September, p. 116.
Smart Stops on the Web. (News) September, p. 16.
Solution Provider Wins Award. (News) September, p. 15.
Tax Software Put to the Test. Romney, Marshall; Spilker, Brian; Worsham, Ron; Zarowin, Stanley. September, p. 22.
——
AICPA Releases Basic Training CD-ROM. (Inside AICPA) October, p. 104.
Economical Videoconferencing. (The Goods) October, p. 112.
Increase Your Online Purchasing Power. (The Goods) October, p. 112.
Kudos for *Room Zoom*. October, p. 104.
Save a File in a Flash. (The Goods) October, p. 112.
See Files at a Glance. (The Goods) October, p. 112.
Sharpen Spreadsheet Skills. Galbreath, Susan Coomer; Booker, Jon A.; Adams, Bradley C. October, p. 39.
Smart Stops on the Web. (News) October, p. 14.
The Tao of Intranets. Hoffman, Charles. October, p. 30.
A WebTrust Experience. (The Online Accountant) Koreto, Richard J. October, p. 99.
——
Plug-In to CPE. Seay, Robert A.; Rudolph, Holly R. November, p. 59.
Smart Stops on the Web. (News) November, p. 16.
Spreadsheet Safety. Kreie, Jennifer; Pendley, John. November, p. 31.
Talking the Talk on Y2K. (News) November, p. 13.
——
Add Perspective to Spreadsheets. Lacher, John F. December, p. 91.
The Best Go Virtual. (TrendWatch) December, p. 128.
Planning the Office of the Future—Today. Lipton, Steven P. December, p. 85.
Seven Golden Rules of E-Mail. (Checklist) December, p. 8.
Smart Stops on the Web. (News) December, p. 14.

The Vision Process

Visionary: The CPA's New Role. Carlozzi, Catherine L. January, p. 44.
——
Fueling the Future. Royal, Weld. February, p. 52.
——
Grown From the Soil of Hard Necessity. Carlozzi, Catherine L. March, p. 66.
——
Shifting Harley Into High Gear. Royal, Weld. April, p. 38.
——
Measuring Progress. Carlozzi, Catherine L. May, p. 64.
——
Leading the Class Into the 21st Century. Cytron, Scott H. June, p. 56.
——
Learning for the Future. Carlozzi, Catherine L. July, p. 42.
——
A New Way to Sell Financial Planning. Royal, Weld. August, p. 46.
——
Mapping the Road Ahead. Carlozzi, Catherine L. September, p. 62.

INDEX

——
The Future—It Is Us. Thomas, Joyce. December, p. 23.

Washington Update
Finance Reform Will Pick Up Again Next Year. (News) January, p. 13.
——
New Loophole for ERISA Practitioners. (News) February, p. 13.
SEC Commissioner Lists Top Two for 1998. (News) February, p. 13.
——
SEC Urges Year 2000 Disclosure. (News) March, p. 13.
——
Clinton Orders Y2K Compliance. (News) April, p. 13.
Derivatives: Time to Take Sides. (News) April, p. 13.
SEC Staff Updates Earnings-Per-Share Guidance. April, p. 14.
——
Holding the U.S. Government Accountable for Social Security. (News) May, p. 13.
SEC Approves Summary Profiles for Mutual Fund Investors. (News) May, p. 13.
——
Government Issues First Consolidated Financial Report—Results Are Poor. (News) June, p. 15.
——
Tech CFO Becomes SEC Chief Accountant. (News) August, p. 9.
——
CPAs Demonstrate in Congress. (News) September, p. 13.
——
Jackson Wins AICPA Government Award. (News) November, p. 14.
Ms. Smith Goes to Washington. (News) November, p. 13.
Talking the Talk on Y2K. (News) November, p. 13.
——
Congress Passes Credit Union Bill. (News) December, p. 11.

WebTrust
WebTrust Rolls On. (Inside AICPA) February, p. 98.
——
WebTrust Is for All Members. (Letter From the AICPA President) Melancon, Barry. April, p. 4.
Web Trust Isn't Just for Stores. (Inside AICPA) April, p. 81.
——
Dollars, Marks and Beer. (Case Study) Koreto, Richard J. May, p. 36.
The Electronic Frontier. Debreceny, Roger; Gray, Glen L. May, p. 32.
WebTrust: A New Approach to E-Commerce. (Case Study) May, p. 35.
——
Revamped SSAEs. (News) July, p. 11.
——
A WebTrust Experience. (The Online Accountant) Koreto, Richard J. October, p. 99.

Women and Family Issues
New President, Goals for AWSCPA. (News) June, p. 22.

Worth Repeating
A Path for the Future. Melancon, Barry C. February, p. 82.

Year 2000 Issue
SEC Urges Year 2000 Disclosure. (News) March, p. 13.
——
ABA Takes Y2K Action. (News) April, p. 18.
Clinton Orders Y2K Compliance. (News) April, p. 13.
——
Checking Vendors for Y2K Compliance. (News) June, p. 16.
——
Y2K and the Going Concern. (News) August, p. 10.
——
Talking the Talk on Y2K. (News) November, p. 13.

Career need a boost?

Nothing gets a financial planner's credentials fully charged like adding the CFP certification mark to your CPA. So call and find out more. You'll find no negatives, just positives. The next CFP Certification Examination application deadlines are October 7, 1998 and February 3, 1999. Your CPA designation may be acceptable for credit.

CFP®
Financial Planning's Highest Standard

Call 1 800 647 0526 or visit us at http://www.CFP-Board.org

The CFP certification mark and the CFP® and the CERTIFIED FINANCIAL PLANNER® service marks are federally registered marks of the Certified Financial Planner Board of Standards, Inc.

Circle Reader Service # 009